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Canada. Parliament.
House of Commons.
Standing Committee on
Public Accounts.

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HOUSE OF COMMONS

Issue No. 28

Tuesday, June 6, 1978

Chairman: Mr. Ron Huntington

CHAMBRE DES COMMUNES

Fascicule n° 28

Le mardi 6 juin 1978

Président: M. Ron Huntington

*Minutes of Proceedings and Evidence
of the Standing Committee on*

*Procès-verbaux et témoignages
du Comité permanent des*

Public Accounts

Comptes publics

RESPECTING:

The Auditor General of Canada's Report for the fiscal year ended March 31, 1977—paragraphs 12.36 to 12.40—Grants and Contributions; and Appendix D—Financial Management and Control Study—National Museums of Canada.

CONCERNANT:

Le rapport du Vérificateur général du Canada pour l'année financière terminée le 31 mars 1977—paragraphe 12.36 à 12.40—Subventions et contributions; et Annexe D—Étude de la gestion et du contrôle financiers—Musées nationaux du Canada.

WITNESSES:

(See back cover)

TÉMOINS:

(Voir à l'endos)

Third Session of the
Thirtieth Parliament, 1977-78

Troisième session de la
trentième législature, 1977-1978

STANDING COMMITTEE ON
PUBLIC ACCOUNTS

Chairman: Mr. Ron Huntington
Vice-Chairman: Mr. Lloyd Francis

Messrs.

Alexander	Côté
Andre (<i>Calgary Centre</i>)	Darling
Brisco	Dawson
Clarke (<i>Vancouver Quadra</i>)	Demers

(Quorum 11)

Le greffier du Comité

J. D. W. Campbell

Clerk of the Committee

Pursuant to S.O. 65(4)(b)

Monday, June 5, 1978:

Mr. Nystrom replaced Mr. Blackburn.

Tuesday, June 6, 1978:

Mr. Brisco replaced Mr. Lawrence.

COMITÉ PERMANENT DES
COMPTES PUBLICS

Président: M. Ron Huntington
Vice-président: M. Lloyd Francis

Messieurs

Flynn	Nicholson (Miss)
Joyal	Nystrom
Lambert (<i>Bellechasse</i>)	Roy (<i>Laval</i>)
Leblanc (<i>Laurier</i>)	Towers
Lefebvre	Trudel

Conformément à l'article 65(4)(b) du Règlement

Le lundi 5 juin 1978:

M. Nystrom remplace M. Blackburn.

Le mardi 6 juin 1978:

M. Brisco remplace M. Lawrence.

MINUTES OF PROCEEDINGS

TUESDAY, JUNE 6, 1978
(38)

[Text]

The Standing Committee on Public Accounts met at 11:05 o'clock a.m. this day, the Chairman, Mr. Huntington, presiding.

Members of the Committee present: Messrs. Alexander, Brisco, Clarke (*Vancouver Quadra*), Francis, Huntington, Leblanc (*Laurier*), Lefebvre, Towers and Trudel.

In attendance: From the Research Branch, Library of Parliament: Mr. E. R. Adams and Mr. R. A. Benoît.

Witnesses: From the National Museums of Canada: Mr. André Bachand, Vice-Chairman of the Board of Trustees of the National Museums of Canada; Chairman of the Special Committee on Finance and Audit of the Board of Trustees; Ms. Jennifer R. McQueen, Acting Secretary General; Mr. Richard Herring, Assistant Secretary General, (Planning and Administration) (Outgoing); Mr. Dann Michols, Director, Museum Assistance Programme. *From the Auditor General's Office:* Mr. Rhéal Chatelain, Deputy Auditor General; Mr. Raymond M. Dubois, Assistant Auditor General; Mr. Paul Ward, Principal. *From Treasury Board:* Mr. A. Silverman, Group Chief, Financial Policy Evaluation Division, Financial Administration Branch.

In accordance with the Standing Committee's permanent Order of Reference contained in the Standing Orders of the House of Commons, the Committee resumed consideration of the Auditor General's Report for the fiscal year ended March 31, 1977, and in particular, the following paragraphs:

12.36 to 12.40—Grants and Contributions—National Museums of Canada; and

Appendix D—Financial Management and Control Study—National Museums of Canada.

Messrs. Chatelain, Dubois, Ward, Bachand and Ms. McQueen made statements and, with the witnesses, answered questions.

In accordance with a motion of the Committee at the meeting held on Tuesday, November 1, 1977, the following documents are appended to this day's Minutes of Proceedings and Evidence:

Responses from the Agricultural Stabilization Board and Agricultural Products Board, dated April 28, 1978, to the Auditor General's Financial Management and Control Study. (*See Appendix "PA-45"*).

Responses from Atomic Energy of Canada Limited, dated April 30, 1978, to the Auditor General's Financial Management and Control Study. (*See Appendix "PA-46"*).

Responses from the Canada Council, dated May 19, 1978, to the Auditor General's Financial Management and Control Study. (*See Appendix "PA-47"*).

Responses from the Canadian Broadcasting Corporation, dated April 27, 1978, to the Auditor General's Financial

PROCÈS-VERBAL

LE MARDI 6 JUIN 1978
(38)

[Traduction]

Le Comité permanent des comptes publics se réunit aujourd'hui à 11 h 05 sous la présidence de M. Huntington (président).

Membres du Comité présents: MM. Alexander, Brisco, Clarke (*Vancouver Quadra*), Francis, Huntington, Leblanc (*Laurier*), Lefebvre, Towers et Trudel.

Aussi présents: Du Service de recherches de la Bibliothèque du Parlement: MM. E. R. Adams et R. A. Benoît.

Témoins: Des Musées nationaux du Canada: M. André Bachand, vice-président du Conseil d'administration des Musées nationaux du Canada; président du Comité spécial des Finances et de la comptabilité du Conseil d'administration; M^{me} Jennifer R. McQueen, directeur général intérimaire; M. Richard Herring, secrétaire général adjoint (Planification et administration) (sortant); M. Dann Michols, directeur, Programmes d'appui aux Musées. *Du Bureau du Vérificateur général:* M. Rhéal Chatelain, sous-vérificateur général; M. Raymond M. Dubois, Vérificateur général adjoint; M. Paul Ward, directeur général. *Du Conseil du Trésor:* M. A. Silverman, chef de groupe, Division de l'évaluation des politiques financières, Direction de l'administration financière.

Conformément à l'ordre de renvoi permanent du Comité permanent contenu dans le Règlement de la Chambre des communes, le Comité poursuit l'étude du rapport du Vérificateur général pour l'année financière terminée le 31 mars 1977 et tout particulièrement celle des paragraphes suivants:

12.36 à 12.40—Subventions et contributions—Musées nationaux du Canada; et

Appendice D—Étude de la gestion et du contrôle financiers—Musées nationaux du Canada.

MM. Chatelain, Dubois, Ward, Bachand et M^{me} McQueen font des déclarations puis, avec les témoins, répondent aux questions.

Conformément à une motion du Comité adoptée le mardi 1^{er} novembre 1977, les documents suivants sont joints aux procès-verbal et témoignages de ce jour:

Réponses de l'Office de stabilisation des prix agricoles et de l'Office des produits agricoles, en date du 28 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (*Voir Appendice «PA-45»*).

Réponses de l'Énergie atomique du Canada Limitée, en date du 30 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (*Voir Appendice «PA-46»*).

Réponses du Conseil des arts du Canada, en date du 19 mai 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (*Voir Appendice «PA-47»*).

Réponses de la Société Radio-Canada, en date du 27 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (*Voir Appendice «PA-48»*).

Management and Control Study. (See Appendix "PA-48").

Letter from the President, Canadian Dairy Commission, dated April 28, 1978, to the Clerk, Standing Committee on Public Accounts, together with the Canadian Dairy Commission's responses to the Auditor General's Financial Management and Control Study. (See Appendix "PA-49").

Responses from the Canadian International Development Agency, not dated, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-50").

Responses from the Canadian Penitentiary Service, dated May 16, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-51").

Responses from the Canadian Radio-Television and Telecommunications Commission, dated April 10, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-52").

Responses from Crown Assets Disposal Corporation, dated April 7, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-53").

Responses from the Department of Agriculture, dated April 27, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-54").

Responses from the Department of Consumer and Corporate Affairs, dated April 21, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-55").

Responses from the Department of Energy, Mines and Resources, dated May 1, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-56").

Responses from the Department of External Affairs, dated April 30, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-57").

Responses from the Department of Finance, dated April 25, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-58").

Responses from the Department of Fisheries and the Environment, dated April 26, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-59").

Responses from the Department of Indian Affairs and Northern Development, not dated, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-60").

Responses from the Department of National Defence, dated April 20, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-61").

Lettre du président de la Commission canadienne du lait, en date du 28 avril 1978, au greffier du Comité permanent des comptes publics ainsi que les réponses de la Commission canadienne du lait à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-49»).

Réponses non datées de l'Agence canadienne de développement international à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-50»).

Réponses du Service canadien des pénitenciers, en date du 16 mai 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-51»).

Réponses du Conseil de la radiodiffusion et des télécommunications canadiennes, en date du 10 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-52»).

Réponses de la Corporation de disposition des biens de la Couronne, en date du 7 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-53»).

Réponses du ministère de l'Agriculture en date du 27 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-54»).

Réponses du ministère de la Consommation et des Corporations, en date du 21 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-55»).

Réponses du ministère de l'Énergie, des Mines et des Ressources, en date du 1^{er} mai 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-56»).

Réponses du ministère des Affaires extérieures, en date du 30 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-57»).

Réponses du ministère des Finances, en date du 25 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-58»).

Réponses du ministère des Pêches et de l'Environnement, en date du 26 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-59»).

Réponses non datées du ministère des Affaires indiennes et du Nord canadien à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-60»).

Réponses du ministère de la Défense nationale, en date du 20 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-61»).

Responses from the Department of Public Works, dated May 9, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-62").

Responses from the Department of Regional Economic Expansion, dated April 28, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-63").

Responses from the Department of Veterans Affairs, dated April 28, 1978, to the Auditor General's Financial Management and Control Study (See Appendix "PA-64").

Responses from the Ministry of the Solicitor General, not dated, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-65").

Responses from the Ministry of State for Urban Affairs, dated April 11, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-66").

Responses from the National Arts Centre Corporation, dated April 25, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-67").

Responses from the National Capital Commission, dated April 17, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-68").

Responses from the National Museums of Canada, dated April 19 and 24, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-69").

Responses from the National Research Council of Canada, dated March 31, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-70").

Letter from the Chairman, Northern Canada Power Commission, dated April 28, 1978, to the Clerk, Standing Committee on Public Accounts, together with the responses from the Northern Canada Power Commission, dated April 20, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-71").

Responses from the Post Office Department, dated April 26, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-72").

Responses from the Public Archives and the National Library, dated April 28, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-73").

Responses from the Royal Canadian Mint, dated May 15, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-74").

Responses from Statistics Canada, dated April 28, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-75").

Réponses du ministère des Travaux publics, en date du 9 mai 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-62»).

Réponses du ministère de l'Expansion économique régionale, en date du 28 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général (Voir Appendice «PA-63»).

Réponses du ministère des Affaires des anciens combattants, en date du 28 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-64»).

Réponses non datées du ministère du Solliciteur général à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-65»).

Réponses du ministère d'État chargé des Affaires urbaines, en date du 11 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-66»).

Réponses de la Corporation du Centre national des arts, en date du 25 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-67»).

Réponses de la Commission de la Capitale nationale, en date du 17 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-68»).

Réponses des Musées nationaux du Canada, en date du 19 et du 24 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-69»).

Réponses du Conseil national de recherches du Canada, en date du 31 mars 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-70»).

Lettre du président de la Commission d'énergie du Nord canadien, en date du 28 avril 1978, au greffier du Comité permanent des comptes publics ainsi que les réponses de la Commission d'énergie du Nord canadien, en date du 20 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-71»).

Réponses du ministère des Postes, en date du 26 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-72»).

Réponses des Archives publiques et de la Bibliothèque nationale, en date du 28 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-73»).

Réponses de la Monnaie royale canadienne, en date du 15 mai 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-74»).

Réponses de Statistique Canada, en date du 28 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-75»).

Responses from Teleglobe Canada, dated April, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-76").

Responses from the Treasury Board Secretariat, dated April 25, 1978, to the Auditor General's Financial Management and Control Study. (See Appendix "PA-77").

At 12:30 o'clock p.m. the Committee adjourned to the call of the Chair.

AFTERNOON MEETING

(39)

The Standing Committee on Public Accounts met at 3:40 o'clock p.m. this day, the Chairman, Mr. Huntington, presiding.

Members of the Committee present: Messrs. Alexander, Brisco, Clarke (*Vancouver Quadra*), Francis, Huntington, and Lefebvre.

In attendance: From the Research Branch, Library of Parliament: Mr. E. R. Adams and Mr. R. A. Benoît.

Witnesses: From the National Museums of Canada: Mr. André Bachand, Vice-Chairman of the Board of Trustees of the National Museums of Canada; Chairman of the Special Committee on Finance and Audit of the Board of Trustees; Ms. Jennifer R. McQueen, Acting Secretary General; Mr. Richard Herring, Assistant Secretary General, (Planning and Administration) (Outgoing); Mr. Arthur Trickey, Assistant Secretary General, (Finance and Administration) (Incoming); Mr. Dann Michols, Director, Museum Assistance Programme. *From the Auditor General's Office:* Mr. Rhéal Chatelain, Deputy Auditor General; Mr. Paul Ward, Principal; Mr. W. Cumerford, Audit Manager. *From Treasury Board:* Mr. N. H. Duncan, Group Chief, Financial Policy Research and Advisory Services Division, Financial Administration Branch; Mr. A. Silverman, Group Chief, Financial Policy Evaluation Division, Financial Administration Branch.

In accordance with the Standing Committee's permanent Order of Reference contained in the Standing Orders of the House of Commons, the Committee resumed consideration of the Auditor General's Report for the fiscal year ended March 31, 1977, and in particular, the following paragraphs:

12.36 to 12.40—Grants and Contributions—National Museums of Canada.

Ms. McQueen, Messrs. Bachand and Michols made statements and, with the witnesses, answered questions.

At 5:20 o'clock p.m. the Committee adjourned to the call of the Chair.

Réponses de Téléglobe Canada, en date d'avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général. (Voir Appendice «PA-76»).

Réponses du secrétariat du Conseil du Trésor, en date du 25 avril 1978, à l'étude de la gestion et du contrôle financiers du Vérificateur général, (Voir Appendice «PA-77»).

A 12 h 30, le Comité suspend ses travaux jusqu'à nouvelle convocation du président.

SÉANCE DE L'APRÈS-MIDI

(39)

Le Comité permanent des comptes publics se réunit aujourd'hui à 15 h 40 sous la présidence de M. Huntington, (président).

Membres du Comité présents: MM. Alexander, Brisco, Clarke (*Vancouver Quadra*), Francis, Huntington et Lefebvre.

Aussi présents: Du Service de recherches de la Bibliothèque du Parlement: MM. E. R. Adams et R. A. Benoît.

Témoins: Des Musées nationaux du Canada: M. André Bachand, vice-président du Conseil d'administration des Musées nationaux du Canada; président du Comité spécial des finances et de la comptabilité du Conseil d'administration; M^{me} Jennifer R. McQueen, secrétaire général intérimaire; M. Richard Herring, secrétaire général adjoint, (Planification et administration) (sortant); M. Arthur Trickey, secrétaire général adjoint, (Finances et administration) (nouveau); M. Dann Michols, directeur, Programmes d'appui aux Musées. *Du Bureau du Vérificateur général:* M. Rhéal Chatelain, sous-vérificateur général; M. Paul Ward, directeur général; M. W. Cumerford, directeur des vérifications. *Du Conseil du Trésor:* M. N. H. Duncan, chef de groupe, Division de la recherche sur la politique financière et services consultatifs, Direction de l'administration financière; M. A. Silverman, chef de groupe, Division de l'évaluation des politiques financières, Direction de l'administration financière.

Conformément à l'ordre de renvoi permanent du Comité permanent contenu dans le Règlement de la Chambre des communes, le Comité poursuit l'étude du rapport du Vérificateur général pour l'année financière terminée le 31 mars 1977 et tout particulièrement celle des paragraphes suivants:

12.36 à 12.40—Subventions et contributions—Musées nationaux du Canada.

M^{me} McQueen, MM. Bachand et Michols font des déclarations puis, avec les témoins, répondent aux questions.

A 17 h 20, le Comité suspend ses travaux jusqu'à nouvelle convocation du président.

Le greffier du Comité

J. D. W. Campbell

Clerk of the Committee

EVIDENCE

(Recorded by Electronic Apparatus)

Tuesday, June 6, 1978

• 1104

[Texte]

The Chairman: I would like to call the meeting to order. In accordance with the Standing Committee's permanent order of reference contained in the Standing Orders of the House of Commons, the Committee is resuming consideration of the Auditor General's Report for the fiscal year ended March 31, 1977, and in particular the following paragraphs, 12.36 to 12.40, Grants and Contributions, National Museums of Canada. This may be found at page 170 in the English version of the 1977 Report of the Auditor General and page 187 of the French version. We will also be continuing our study on Appendix D, Financial Management and Control Study, National Museums of Canada, Appendix D of the 1977 Auditor General's Report. The English version is at page 331 and the French version at page 371.

• 1105

It is my pleasure to welcome again the representatives from the Auditor General's office: Mr. Rhéal Chatelain, Deputy Auditor General; Mr. Raymond M. Dubois, Assistant Auditor General; Mrs. Wells, Audit Manager; and I believe we have with us today Mr. Paul Ward, Principal, who will be handling the FMCS portion of our hearing.

From the National Museums of Canada, we have Ms. Jennifer R. McQueen, Acting Secretary-General; Mr. André Bachand, Vice-Chairman of the Board of Trustees of the National Museums of Canada, Chairman of the Special Committee on Finance and Audit of the Board of Trustees; we have Mr. Richard Herring, Assistant Secretary-General, Planning and Administration, Outgoing—very outgoing? Also we have Mr. Arthur Trickey, Assistant Secretary—General, Finance and Administration, Incoming; and Mr. Dann Nichols, Director, Museum Assistance Program.

Also from Treasury Board today we have Mr. N. H. Duncan, Group Chief, Financial Policy Research and Advisory Services Division, Financial Administration Branch; and we have Mr. A. Silverman, Group Chief, Financial Policy Evaluation Division, Financial Administration Branch.

We welcome you and thank you for being here.

I will call on Mr. Rhéal Chatelain to give the Auditor General's statement on this subject matter.

Mr. Rhéal Chatelain (Deputy Auditor General, Auditor General's Office): Thank you, Mr. Chairman. Before we proceed with the statement on the subject matter on today's agenda, Mr. Chairman, I would just like to report to the Committee that we have handed to the Clerk 25 copies of a report that was requested by this Committee. I am referring to a report on departments and agencies where instances were noted of contributions exceeding the authorized amounts, or

TÉMOIGNAGES

(Enregistrement électronique)

Le mardi 6 juin 1978

[Traduction]

Le président: Messieurs, la séance est ouverte. Conformément au mandat permanent renvoyé au comité à la Chambre des communes, nous reprenons l'étude du vérificateur général pour l'année financière se terminant le 31 mars 1977 et, plus particulièrement des paragraphes 12.36 à 12.40, concernant les subventions et contributions des Musées nationaux du Canada. Vous trouverez cela à la page 170 de la version anglaise et 187 de la version française du rapport. Nous poursuivrons également notre étude de l'appendice D, étude de la gestion et du contrôle financier, concernant les Musées nationaux du Canada. Il s'agit, dans la version anglaise, de la page 331 et, dans la version française, de la page 371.

J'ai le plaisir d'accueillir encore une fois les représentants du Bureau du vérificateur général, c'est-à-dire M. Rhéal Chatelain, sous-vérificateur général, M. Raymond M. Dubois, vérificateur général adjoint, M^{me} Wells, gestionnaire de projets et M. Paul Ward, qui s'occupera plus spécialement de l'étude de la gestion et du contrôle financier.

Représentant les Musées nationaux du Canada, nous avons M^{me} Jennifer McQueen, secrétaire générale suppléante, M. André Bachand, vice-président du conseil d'administration des Musées nationaux du Canada et président du comité spécial des finances et de la vérification comptable du conseil d'administration, M. Richard Herring, secrétaire général adjoint, responsable de la planification et de l'administration et en instance de départ—vraiment? Nous avons encore M. Arthur Trickey, secrétaire général adjoint, responsable des finances et de l'administration, en instance d'arrivée, M. Dann Nichols, directeur du programme d'aide aux musées.

Finalement, du Conseil du Trésor, nous avons M. N. H. Duncan, chef de groupe, division des recherches sur la politique financière et des services consultatifs, Direction de l'administration financière, et M. A. Silverman, chef de groupe, Division de l'évaluation des politiques financières, Direction de l'administration financière.

Mesdames et messieurs, c'est avec plaisir que nous vous accueillons aujourd'hui parmi nous.

Je prie maintenant M. Rhéal Chatelain de nous transmettre le point de vue du vérificateur général sur le sujet d'aujourd'hui.

M. Rhéal Chatelain (sous-vérificateur général): Merci, monsieur le président. Avant de faire notre déclaration préliminaire sur le sujet d'aujourd'hui, monsieur le président, je tiens à signaler que nous avons donné au greffier 25 exemplaires d'un rapport qui avait été réclamé par le Comité. Je veux parler ici d'un rapport concernant les ministères et organismes fédéraux pour lesquels on avait constaté des contributions dépassant les montants autorisés ou des contributions étant

[Text]

being increased or renewed without proper accountability on the funds previously provided. These instances were observed at the time of the study performed by the Office of the Auditor General in 1975-76 and 1976-77. We have handed copies, in both languages, to the Clerk of the Committee, Mr. Chairman.

The Chairman: That has been circulated, has it, Mr. Campbell, to the members of the Committee?

The Clerk: Yes, sir.

The Chairman: I draw your attention, members of the Committee, to the fact that the National Museums is listed on that material that has just been circulated to you. Mr. Chatelain.

Mr. Chatelain: Mr. Chairman, with your permission, I would like to ask Mr. Dubois to make the opening statement on my behalf.

The Chairman: Mr. Dubois.

Mr. R. M. Dubois (Assistant Auditor General, Auditor General's Office): Thank you, Mr. Chairman. The National Museums of Canada is a Crown corporation listed under Schedule B of the Financial Administration Act. Under its \$8.3 million grant program in 1975-76 and 1976-77, the corporation provided core funding support to Canadian museums and exhibition centres, and project funding, including capital grants, to museums and related institutions.

The main concern resulting from our study covering both years is the lack of accountability obtained from the recipients in the past, and the fact that as a result of a transfer to the grant category in 1976-77 of funds formerly designated as contributions, accountability is not mandatory for recipients of public funds. In the 1974 report to the House of Commons, the Auditor General commented on the fact that out of \$4.5 million paid out as contributions by National Museums in 1972-73, \$2.9 million was still unaccounted for as of March 31, 1974, and, as of the same date, \$1.2 million had not been spent by recipient organizations. The 1975 report again brought to the attention of the House of Commons the fact \$7.3 million remained to be accounted for out of advances made in prior years. In the course of our study, we noticed that \$3.8 million was still unaccounted for as of December, 1976, and part of this amount related to payments made in 1974-75 and prior years.

We have recommended that National Museums review with the Treasury Board the classification of this financial assistance in relation to the new circular 1977-50 on grants and contributions. The 1978-79 estimates still classify National Museums' assistance as grants.

Thank you, Mr. Chairman.

The Chairman: Thank you, Mr. Dubois.

[Translation]

augmentées ou renouvelées sans justification comptable adéquate de l'utilisation qui avait été faite des fonds antérieurement fournis. Ces problèmes avaient été relevés dans le cadre de l'étude effectuée par le Bureau du Vérificateur général en 1975-1976 et 1976-1977. Le greffier a donc reçu des exemplaires de ce rapport, dans les deux langues officielles, monsieur le président.

Le président: Ce rapport a-t-il été distribué aux membres du Comité, monsieur Campbell?

Le greffier: Oui, monsieur le président.

Le président: Messieurs les membres du Comité, je voudrais attirer votre attention sur le fait que les Musées nationaux font partie de cette liste. Monsieur Chatelain.

M. Chatelain: Si vous me le permettez, monsieur le président, je vais demander à M. Dubois de faire notre déclaration préliminaire.

Le président: Monsieur Dubois.

M. R. M. Dubois (Vérificateur général adjoint): Merci, monsieur le président. Les Musées nationaux du Canada sont une société de la Couronne figurant dans l'annexe B de la Loi sur l'administration financière. Grâce à son programme de subventions de 8.3 millions de dollars pour 1975-1976 et 1976-1977 cette société a fourni des fonds de départ pour aider des musées canadiens et des centres d'exposition et a également fourni des fonds spécifiques à certains projets, y compris des subventions en capital, à des musées et à des organismes connexes.

Notre principale préoccupation, à la suite de notre étude, pour ces deux années, concerne l'absence de justification comptable, de la part des récipiendaires, dans le passé, et le fait qu'à la suite d'un transfert à la catégorie des subventions, en 1976-1977, de fonds antérieurement attribués sous forme de contributions, les récipiendaires ne sont plus obligés de fournir de justification comptable. Dans son rapport de 1974 à la Chambre des communes, le Vérificateur général avait signalé que sur les 4.5 millions de dollars versés sous forme de contributions, par les Musées nationaux, en 1972-1973, 2.9 millions de dollars n'avaient pas encore été justifiés, au 31 mars 1974, et 1.2 million de dollars n'avaient pas encore été dépensés par les organismes récipiendaires. Le rapport de 1975 avait une nouvelle fois attiré l'attention de la Chambre des communes sur le fait que 7.3 millions de dollars n'avaient toujours pas été justifiés, pour des avances accordées au cours d'années antérieures. Pendant notre étude, nous avons constaté qu'en décembre 1976 il restait 3.8 millions de dollars qui n'avaient pas été justifiés, une partie de cette somme concernant des paiements effectués en 1974-1975 et au cours d'années antérieures.

Nous avons donc recommandé que les Musées nationaux revoient avec le Conseil du Trésor leur système de classification de cette aide financière conformément à la nouvelle circulaire 1977-50 relative aux subventions et contributions. Le budget de 1978-1979 classe toujours l'aide financière des Musées nationaux dans la catégorie des subventions.

Merci, monsieur le président.

Le président: Merci, monsieur Dubois.

[Texte]

Is there a statement from the National Museums?

Ms Jennifer R. McQueen (Acting Secretary General, National Museums of Canada): There is just a very short introductory statement, Mr. Chairman.

The Chairman: Ms McQueen.

Ms. McQueen: We want to give you the maximum amount of time to ask questions. You have introduced the people that I have brought with me today. I would just like to add that Mr. Bachand, who is the vice-chairman of our board, has come up from Montreal especially for this meeting. I think he would like to get back to Montreal this afternoon if at all possible. He will stay, of course, if there are other things you want to ask him, but, perhaps, if the specific questions you would like to ask of him might be concentrated this morning, it might make his life a bit easier.

I should also point out that Mr. Bachand is the director of development of the University of Montreal and vice-president of the board of the Mercantile Bank and chairman of its audit committee. He has also served as chairman of our own grants committee for several years and is therefore in an excellent position to point out to you some of the problems that we have had and that we will be discussing today.

We have come prepared to discuss with the Committee the recommendations of the Auditor General, Sections 12.36 to 12.40, as you have noted, as well as other detailed observations contained in the special study made on financial management and control. We have provided a response to the specific recommendations to the Auditor General and the Treasury Board and I believe this has been made available to you.

The special audit on grants and contributions made certain recommendations and we believe that progress is being made in consultation with the Auditor General and the Treasury Board. For example, in item 12.37, it was recommended that the National Museums should:

review with the Treasury Board the classification of this financial assistance in relation to the planned directive on grants and contributions.

On May 15 this year, the Treasury Board wrote to us highlighting additional information they required in the form of a Treasury Board submission concerning the terms and conditions of our grants as specified by the new directive on grants and contributions. This submission will be provided by June 30 this year, as requested by the board.

The consideration of this submission by Treasury Board will determine the classification of this program of grants and contributions.

We agree with the recommendation of the Auditor General in paragraphs 12.38, 12.39 and 12.40 and we have taken corrective action which we can outline for you.

We have been meeting with the Auditor General's staff and the Treasury Board to identify the progress being made by us

[Traduction]

Y a-t-il une déclaration de la part des Musées nationaux?

Mme Jennifer R. McQueen (Secrétaire général suppléant, Musées nationaux du Canada): Je ferai une brève déclaration préliminaire, monsieur le président.

Le président: Madame McQueen.

Mme McQueen: Nous voudrions en effet vous donner le plus de temps possible pour les questions. Vous avez présenté, monsieur le président, les personnes qui m'accompagnent aujourd'hui mais j'aimerais ajouter que M. Bachand, vice-président du conseil d'administration, est venu de Montréal spécialement pour cette réunion. Je crois qu'il voudrait bien rentrer à Montréal cet après-midi, si c'était possible, bien qu'il soit évidemment tout à fait disposé à rester, si beaucoup de questions doivent lui être posées. Cela dit, si certains d'entre vous veulent lui poser des questions, à lui en particulier, peut-être voudront-ils bien les poser ce matin, ce qui simplifierait beaucoup les choses pour lui.

Je voudrais également signaler que M. Bachand est directeur du développement à l'Université de Montréal, vice-président du conseil d'administration de la Banque mercantile du Canada et président de son comité de la vérification des comptes. Il a également été président de notre propre comité des subventions, pendant plusieurs années, ce qui le place dans une excellente position pour vous signaler certains des problèmes que nous avons eus dans le passé et dont nous discuterons aujourd'hui.

Comme vous l'avez indiqué, nous sommes venus discuter aujourd'hui des recommandations du Vérificateur général, c'est-à-dire des paragraphes 12.36 à 12.40 de son rapport, ainsi que des observations détaillées figurant dans l'étude de la gestion et du contrôle financier. Je crois que vous avez aussi reçu notre réponse aux recommandations du Vérificateur général et du Conseil du Trésor.

La vérification spéciale des subventions et contributions a entraîné certaines recommandations qui, je crois pouvoir le dire, sont en cours d'application, en consultation avec le Vérificateur général et le Conseil du Trésor. Par exemple, le paragraphe 12.37 recommandait aux Musées nationaux:

D'étudier avec le Conseil du Trésor le classement de cette aide financière dans le cadre de la directive prévue sur les subventions et contributions.

Le 15 mai de cette année, le Conseil du Trésor nous a donné des détails sur les informations supplémentaires dont il avait besoin, devant être présentés sous forme de mémoire relatif aux conditions d'octroi de nos subventions, conformément à la nouvelle directive. Ce mémoire sera fourni le 30 juin, comme demandé.

L'étude de ce mémoire permettra au Conseil du Trésor de préciser le classement de notre programme de subventions et de contributions.

Nous sommes d'accord quant aux recommandations du Vérificateur général aux paragraphes 12.38, 12.39 et 12.40 de son rapport et nous avons déjà pris des mesures correctives que nous pouvons vous préciser.

Nous avons rencontré des employés du Vérificateur général et du Conseil du Trésor dans le but de leur expliquer les

[Text]

to implement the recommendations contained in the financial management and control study. Progress in some areas is not as fast as we would like, largely due to a manpower problem. However, the consultation process necessary within the corporation to achieve agreement for implementation, not only from the board of trustees of the corporation but also from each director of the component museums, which are, in a way, semi-autonomous institutions under the umbrella of the corporation, is a very time-consuming process and is contributing significantly to the delay.

To the best of our ability, we will respond today to any other matters of interest that you have. And if, by any chance, we do not have the specific details here, we will see that you get them as soon as possible.

Thank you.

The Chairman: Thank you, Ms McQueen.

Before I just go to the questioning, I would like to explain for those of us that do the homework and are in touch with the research staff here that, and I will take you back to the work that I cut my eye teeth on when I was a new member of Parliament in this Committee, the 1974 Auditor General's report at page 40, under item 40, National Museums of Canada, in paragraph 5, reported:

We have made certain recommendations to the corporation on this matter.

And the Auditor General goes on to say:

Positive action is being taken to clear it up and to develop new policies and procedures for the future.

But, in the 1977 Auditor General's report, we find a rather serious continuation of these matters.

Then in the Public Accounts committee proceedings, Issue 19, dated March 4, 1975, on page 19:5, we had Mr. Bernard Ostry here who said he was:

... deeply concerned about the fact that the 1973-74 Report refused to certify our accounts.

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He acknowledged the Grants and Contributions Program and then it went on to say at 11:10 a.m.,

In this specific issue in this paragraph, the comment, we asked the Bureau of Management Consultants, who in turn brought in Price Waterhouse to assist us in this, to help us sort out the administrative and financial difficulties that we found ourselves in, including this question of handling contributions.

And it went on at that time, on and on, on the matter that we are again bringing before this Committee. So, as a member, I have some concern at the continuing nature of the work that we are undertaking today and that is why we have set up two blocks if needed to discuss the matter. The first questioner is Mr. Lefebvre.

[Translation]

mesures déjà prises, dans le but d'appliquer les recommandations de l'étude de la gestion et du contrôle financier. Certes, les progrès ne sont parfois pas aussi rapides que nous le voudrions mais cela est essentiellement dû au manque de personnel. Cela dit, le processus de consultation indispensable au sein des Musées nationaux est très long et contribue donc au retard. En effet, nous devons obtenir l'accord non seulement du conseil d'administration des Musées nationaux mais également des directeurs de chaque musée, puisqu'il s'agit en fait d'organismes quasi autonomes, placés sous la compétence générale de la corporation.

Nous répondrons dans toute la mesure du possible aux questions que vous voudrez bien nous poser aujourd'hui et s'il arrivait que nous n'ayons pas suffisamment de détails avec nous, nous ferons tout notre possible pour vous les adresser rapidement.

Merci.

Le président: Merci, madame McQueen.

Avant de passer aux questions, je voudrais expliquer à ceux d'entre nous qui font bien leur travail et qui exigent les documents fournis par les chercheurs, que l'on avait déjà mentionné ce genre de problème, à l'époque où je commençais à m'intéresser aux travaux du Comité des comptes publics. Je veux en effet faire référence à la page 40 du rapport du Vérificateur général de 1974, chapitre 40, Musées nationaux du Canada, paragraphe 5. Voici ce que l'on disait:

Nous avons fait certaines recommandations à la corporation, sur cette question.

Un peu plus loin:

Des mesures positives sont prises pour y mettre de l'ordre et pour élaborer de nouvelles politiques et procédures pour l'avenir.

Or, nous constatons dans le rapport du Vérificateur général pour 1977, que ces problèmes ne sont toujours pas résolus.

En outre, dans le procès-verbal numéro 19 de la séance du Comité des comptes publics du 4 mars 1975, page 19:5, M. Bernard Ostry nous disait qu'il était:

... très préoccupé par le fait que le rapport de 1973-1974 avait refusé de certifier nos comptes.

Plus loin, il mentionne le programme des subventions et contributions, et il a ajouté en substance à 11 h.10 du matin:

Pour ce qui est de la difficulté précise que contient ce paragraphe, nous nous sommes adressés au bureau des experts-conseils en gestion, qui à leur tour ont fait appel à Price Waterhouse pour nous aider à résoudre les difficultés financières et administratives dans lesquelles nous nous trouvions, et à régler la question des contributions.

Il a ensuite longuement poursuivi sur ce sujet, qui surgit à nouveau devant ce comité. En ma qualité de député, je me soucie du caractère permanent des travaux que nous entreprenons aujourd'hui, et c'est pourquoi nous avons constitué deux blocs pour débattre la question. Notre premier orateur est M. Lefebvre.

[Texte]

Mr. Lefebvre: Thank you, Mr. Chairman. On going through the sheets provided to us I was very interested in reading that there has been a lot of response, according to the sheets signed by Ms. McQueen, to the Auditor General's observations.

The Chairman: I was just wondering here. You are moving right on to financial management and control, are you?

Mr. Lefebvre: Yes. Because I think, Mr. Chairman, that clearing up this point may help further questioning.

The Chairman: All right, Mr. Lefebvre.

Mr. Lefebvre: I see that you have, Ms. McQueen, replied very positively to many of the recommendations that the Auditor General made during his verifying of your accounts. But one that interests me very much, and does not seem to have been completed as yet, is where the Auditor General talks about a procedure in the March 31, 1977 Report of the Auditor General he says,

The manual is incomplete and has not been officially issued. The lack of a manual and of regular business meetings has resulted in poor communication within the financial function.

And he goes on to describe how this manual should be put into place. After the tabling of the Auditor General's report, in March of 1977, the reply of the National Museums reply was that the manual is being compiled with this intent. But a year later, the same reply is given, and further, you say,

When completed the manual will be issued with the approval of the finance committee of the Board of Trustees.

If we go through other comments, the Auditor General also says,

The corporation should incorporate, in its Procedures Manual, specific policies or guidelines as to the nature of expenditures that may be charged to the Purchase Account as part of the purchase cost of an object as intended by the Act.

And he goes on from there, but it is the same response.

Could you tell us, Ms. McQueen: what is the timetable of this procedures manual which I imagine you agree is very important to your corporation? Could you give the members of the Committee an idea as to when this will be officially adopted by your corporation?

Ms. McQueen: Yes, Mr. Lefebvre. The first issue of this manual is coming out this month. It is a very complicated thing. I have a list of the chapters here. A good part of the manual will be coming out in June. Even more will be coming out later on. We are doing it in stages. There will be a sort of second issue in August of 1978. I can give you the list of the chapter headings which might indicate to you just how complicated it is, in our kind of Crown corporation, to get this together.

Mr. Lefebvre: It would be helpful, yes.

[Traduction]

M. Lefebvre: Merci, monsieur le président. En feuilletant les documents qui nous ont été fournis, en particulier ceux qui portent la signature de madame McQueen, j'ai constaté que les remarques du vérificateur général avaient provoqué de nombreuses réactions.

Le président: Vous parlez maintenant du contrôle et de la gestion financière, n'est-ce pas?

M. Lefebvre: Oui. Monsieur le président. Si nous réussissons à clarifier ce point, cela facilitera peut-être les questions.

Le président: D'accord, monsieur Lefebvre.

M. Lefebvre: Je vois que vous avez, madame McQueen, répondu de façon très positive à plusieurs des recommandations exprimées par le vérificateur général à l'issue de la vérification de vos comptes. Une recommandation en particulier m'intéresse beaucoup, mais je crois qu'elle n'a pas encore été mise en application. Je veux parler du guide de procédés. Dans le rapport du 31 mars 1977, le vérificateur général affirme:

Le guide est incomplet et n'a pas connu de publication officielle. L'absence d'un guide et de réunions régulières de travail est la source d'un niveau médiocre de communication au sein de la fonction financière.

Le rapport donne par la suite une description de la façon dont ce guide des procédés devrait être rédigé. Après la présentation du rapport du vérificateur général, en mars 1977, les Musées nationaux ont fait savoir que le guide était rédigé dans ce but. Mais un an plus tard, la même réponse a été donnée et vous ajoutez:

Lorsqu'il sera complété, ce guide sera approuvé par le comité des finances du conseil d'administration.

Par ailleurs, le rapport du vérificateur général recommande:

La corporation devrait inclure dans son guide de procédés des politiques et des directives précises quant à la nature des dépenses qui peuvent être imputées au compte d'achats à titre de frais d'acquisition d'un objet visé par la loi.

La réponse est donc toujours la même.

Pourriez-vous nous dire, madame McQueen, à quelle date ce guide de procédés sera disponible, étant donné que vous admettez qu'il est extrêmement important pour votre corporation? Pourriez-vous donner aux membres de ce comité une idée de la date à laquelle il sera officiellement adopté par votre corporation?

Mme McQueen: Oui, monsieur Lefebvre. Le premier numéro de ce guide paraîtra ce mois-ci. C'est très compliqué. J'ai ici une liste des chapitres de ce guide. Le gros de ce document paraîtra en juin, et la suite paraîtra plus tard. Nous procédons par étapes. Un second numéro paraîtra en août 1978. Je peux vous donner la liste des titres des chapitres, afin de vous montrer combien cela est difficile.

M. Lefebvre: Ce serait utile. Oui.

[Text]

Ms. McQueen: All right. I will make sure that you get that. But to give you a little bit more detail on that, I will ask Mr. Herring to speak to that. Richard.

Mr. Lefebvre: Fine.

The Chairman: Mr. Herring.

Mr. Richard Herring (Assistant Secretary General, Planning and Administration, (Outgoing), the National Museums of Canada): We have at present a draft financial manual which we have had in existence since 1975 and we have had it as a marking tool. Unfortunately we just have not been able to get it finalized and translated into a proper bilingual format. I believe the Committee should understand that in the seriousness of the issue we are a fairly small organization. All our operations are in Ottawa. We have four component museums with four financial officers. We are in constant contact with those four financial officers.

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The basic purpose of a manual of this nature is to communicate and with the draft manual and the procedures we are developing we are continually communicating with the four financial officers in the Corporation. It is a very expensive and enormous task to put together more than 2,000 pages of a translated manual and we are proceeding along with that.

Mr. Lefebvre: When do you expect that this will be completed and adopted?

Mr. Herring: We will have the entire manual completed by March 1979 with chapters coming out beginning in June through to March 1979.

Mr. Lefebvre: But you are following some of the procedures already.

Mr. Herring: There is no aspect of our financial management operation that is not under some procedure. We have draft manual procedures; we have Treasury Board procedures and guidelines; we have had instructions issued from time to time from the Office of the Secretary General. I suppose the evidence of the fact that we have been operating with what we consider to be sound systems and procedures is the fact that we have not received a critical comment from the Auditor General in his annual audit in the past two years.

Mr. Lefebvre: That is good. We will put a star on the blackboard for at least one agency. In looking through, as I say once again, the responses to the financial management and control study I believe that was the only part that was not either implemented or almost implemented. Are there any aspects at all of the Auditor General's comments or observations that your Corporation has been incapable of accepting or do you intend to implement all of them?

Mr. Herring: Mr. Chairman, yes, we do intend to implement all the recommendations.

Mr. Lefebvre: Now turning back to your procedures manual, has anyone from the Auditor General's Office had a chance to look at this or are you waiting until it is completed and published before perhaps as a matter of courtesy, if you may call it that, showing it to the Auditor General.

[Translation]

Mme McQueen: Très bien. Je veillerai à ce que vous en receviez un exemplaire. Mais pour vous donner plus de détails, je vais demander à M. Herring de prendre la parole. Richard.

M. Lefebvre: Bon.

Le président: Monsieur Herring.

M. Richard Herring (secrétaire général adjoint, Planification et administration, Musées nationaux du Canada): Il existe actuellement une ébauche de guide financier, dont nous servons depuis 1975 comme instrument de travail. Malheureusement, cette version n'est pas définitive et nous n'avons pas pu la faire traduire et imprimer dans les deux langues officielles. Les membres du Comité comprendront que nous sommes un organisme assez modeste, compte tenu de la gravité du problème. Toutes nos opérations sont effectuées à Ottawa. Nous regroupons quatre musées et employons quatre responsables des finances.

Un guide de ce genre vise essentiellement à faciliter les communications, et nos méthodes et nos procédés nous tiennent constamment en rapport avec les quatre responsables des finances de la société. Il est extrêmement ardu et coûteux de rédiger et de traduire un document de plus de 2,000 pages, mais nous faisons notre possible pour nous acquitter de cette tâche.

M. Lefebvre: Quand pensez-vous en avoir fini et quand ce guide sera-t-il adopté?

M. Herring: Ce guide sera complété en mars 1979 et la parution des chapitres commencera en juin jusqu'en mars 1979.

M. Lefebvre: Et vous suivez déjà certaines directives.

M. Herring: Tous les aspects de notre gestion financière sont assujettis à un processus. Nous suivons les directives établies dans le guide, nous suivons les directives du Conseil du Trésor, ainsi que les instructions qui émanent de temps en à autre du Bureau du secrétaire général. Les procédés et méthodes que nous suivons nous semblent satisfaisantes dans la mesure où ils n'ont pas fait l'objet d'observations critiques dans les deux derniers rapports annuels du Vérificateur général.

M. Lefebvre: Très bien. Nous inscrivons donc une étoile au tableau pour une agence au moins. Si je m'en tiens une fois de plus aux réactions provoquées par l'étude sur le contrôle et la gestion financière, il semble que ce soit le seul aspect qui n'ait pas encore été mis en application. Y a-t-il d'autres aspects des remarques ou des informations du Vérificateur général que votre société n'a pas pu accepter, et avez-vous l'intention de mettre en application certaines de ces remarques?

M. Herring: Monsieur le président, oui, nous avons l'intention de mettre toutes les recommandations en application.

M. Lefebvre: Pourriez-vous me dire si un responsable du Bureau du Vérificateur général a eu l'occasion d'étudier votre guide de procédés, ou bien, par mesure de courtoisie, attendez-vous qu'il soit terminé et publié avant de le montrer au Vérificateur général?

[Texte]

Mr. Herring: The Auditor General is free to review our systems and procedures at any time and they are always welcome. We make draft copies. The draft financial manual which we have had in existence since 1975 has been made available to the Auditor General.

Mr. Lefebvre: Does the Auditor General care to comment on this? That is my last question, Mr. Chairman.

The Chairman: Mr. Chatelain.

Mr. Chatelain: Yes, Mr. Chairman. First of all, the fact that there have been no detailed comments in our report regarding individual transactions at the National Museum should not be construed as attributing the museums with a black star or anything like this because our report really contains two very, very serious reports in the sense that we looked at systems, we reported on what we found in the systems—I am talking about the financial management and control study—and also the systems in place to control the grants and contributions. So these reports were included in our report to the House of Commons and we felt that these were serious enough to warrant consideration by the Museum personnel. Under the financial management and control study, of course, we are conducting our regular audits and we are following up on the implementation of action as a result of our recommendations. So we are following up on these. We are not entirely satisfied; let us say we are not satisfied 100 per cent with the action to date. We feel that in certain areas action could be more aggressive or accelerated but in general we are satisfied that the National Museum is taking action.

Mr. Lefebvre: In other words, there is no flagrant disregard for your recommendations but there are still some items which have not been responded to in a positive way.

• 1125

The Chairman: Mr. Chatelain.

Mr. Chatelain: All recommendations have been responded to, but action was not taken in every instance though. We have received a response from the National Museums indicating acceptance or agreement with our recommendations. However, action has not been completed in all instances.

Mr. Lefebvre: Thank you.

The Chairman: Thank you, Mr. Lefebvre. Due to the fact that we have moved on to Financial Management and Control Systems first, perhaps the members would agree to continue this section of our deliberations. It was to follow paragraphs 12.36 to 12.40 of the Auditor General's Report. Would it be the wish of the Committee to continue with FMCS? If it is I would ask the Auditor General to make a statement, an opening statement on FMCS.

Some hon. Members: Agreed.

The Chairman: Mr. Brisco, you are a new member. Are you going to fight with us?

[Traduction]

M. Herring: Le Vérificateur général peut étudier nos systèmes et nos procédés n'importe quand. Nous avons certains exemplaires de notre projet de guide. Le guide manuel financier qui existe depuis 1975 a été soumis au Vérificateur général.

M. Lefebvre: Le Vérificateur général aurait-il quelque chose à dire là-dessus? C'est ma dernière question, monsieur le président.

Le président: Monsieur Chatelain.

M. Chatelain: Oui, monsieur le président. Tout d'abord, ce n'est pas parce que notre rapport ne contient pas de commentaires détaillés au sujet des transactions effectuées au Musée national, qu'il faut attribuer une étoile ou un mérite quelconque au musée. Notre rapport contient en réalité deux points extrêmement importants, en ce sens que nous avons étudié les systèmes, je parle ici de notre étude sur la gestion et le contrôle financier, et nous avons fait un rapport au sujet de nos conclusions. Nous avons également analysé les systèmes de contrôle des subventions et contributions. Ces examens se trouvent donc inclus dans le rapport que nous avons présenté à la Chambre des communes, et ces points nous ont semblé suffisamment sérieux pour justifier un examen détaillé de notre part. Dans le cadre de notre étude sur la gestion et le contrôle financier, nous avons bien sûr procédé à une vérification normale et nous avons également suivi les mesures prises à la suite de nos recommandations. Nous sommes donc au courant de la situation. Nous ne sommes pas complètement satisfaits disons à 100 p. 100, des mesures prises jusqu'à présent. Nous pensons que dans certains secteurs il serait possible de prendre des mesures plus dynamiques et expéditives, mais de façon générale, nous sommes satisfaits des initiatives prises par les Musées nationaux.

M. Lefebvre: En d'autres termes, vos recommandations n'ont pas été dédaignées de façon flagrante, mais certains points auraient pu faire l'objet de réactions plus positives.

Le président: Monsieur Chatelain.

M. Chatelain: Nous avons reçu des réponses au sujet de toutes les recommandations mais on n'a toutefois pas donné suite à chacune d'entre elles. Les Musées nationaux nous ont laissé savoir qu'ils acceptaient nos recommandations. Toutefois, on n'a pas pris de mesures portant sur tous les cas.

M. Lefebvre: Merci.

Le président: Merci, monsieur Lefebvre. Étant donné que nous avons passé à l'étude des systèmes de gestion et de contrôle financier, les membres voudront peut-être continuer dans la même voie. Nous devons procéder à cette étude après avoir examiné les articles 12.36 à 12.40 du rapport du vérificateur général. Le comité désire-t-il donc poursuivre l'étude des systèmes de la gestion et du contrôle financier? Si c'est le cas, je vais demander au vérificateur général de faire une déclaration préliminaire à ce sujet.

Des voix: D'accord.

Le président: Monsieur Brisco, vous êtes un nouveau membre. Allez-vous vous mettre de notre côté?

[Text]

Mr. Brisco: I am in some difficulty here, Mr. Chairman. There are specific questions that I would like to raise with officials of National Museums that pertain to the management of funds, but in terms of the procedure of this Committee I must say I am in difficulty.

I do not wish to intrude on the . . .

The Chairman: We have a second block this afternoon and it looks as though we are going to have to use it but I think, in view of the fact that we have moved into FMCS at the beginning of the meeting, I would like to clean FMCS up if the Committee agrees. So I will call on the Auditor General to make an opening statement. Mr. Dubois or Mr. Ward? Mr. Ward.

Mr. Paul Ward (Principal (for FMCS) Office of the Auditor General): Thank you, Mr. Chairman.

I understand that the Clerk of the Committee has distributed to the members the précis of the results of the Financial Management Control Study at the National Museums, as at November, 1976, along with the Museums' response as at May, 1977 and the update response as at the end of March of this year.

The study was conducted during the fall of 1976 and resulted in 25 recommendations. To clarify responsibility for the financial functions in the Museums we recommended that the Assistant Secretary General, Planning and Administration, be designated as a senior financial officer with responsibility for financial management and control throughout the corporation. Moreover, it was recommended that functional direction given by the senior financial officer be strengthened and clarified. The need for a procedures manual, as already discussed this morning, had increased with the decentralization of the financial functions. We recommended that the procedures manual be written on a corporate-wide basis with special procedures where necessary . . .

The Chairman: Excuse me, Mr. Ward. On a point of order, Mr. Alexander?

Mr. Alexander: I appreciate your comments. I believe you are on the first page of the responses to Financial Management and Control Study. You have pointed out the problem but I thought, perhaps, that having cleared the problem, you would then elaborate and tell me just where the museum is in terms of a response or implementation, or are you going to give us that after your . . .

Mr. Ward: I will give you that at the end.

Mr. Alexander: Oh.

Mr. Ward: All right?

Mr. Alexander: Right.

Mr. Ward: All right.

The Chairman: Mr. Ward.

Mr. Ward: Under the Purchase Account. The Purchase Account was created by a non-lapsing allotment and is used for procuring artifacts for the national collection. At the time

[Translation]

M. Brisco: Vous me voyez un peu perplexe, monsieur le président, car je voudrais poser des questions précises sur la gestion des fonds aux fonctionnaires des Musées nationaux. Or, je dois reconnaître que cela va à l'encontre de la procédure adoptée par le comité.

Je ne tiens pas à m'interposer . . .

Le président: Une seconde séance nous est accordée cet après-midi et je crois que nous devons nous en prévaloir, mais étant donné que nous avons commencé par étudier les systèmes de gestion et de contrôle financier, j'aimerais en finir avec ce sujet si le comité est d'accord. Je prie donc le vérificateur général de faire une déclaration d'ouverture. S'agit-il de M. Dubois ou de M. Ward? Monsieur Ward.

M. Paul Ward (chargé de la surveillance des systèmes de la gestion et du contrôle financier, bureau du vérificateur général): Merci, monsieur le président.

Sauf erreur, le greffier du comité a distribué le résumé des résultats de l'étude de la gestion et du contrôle financier aux Musées nationaux, effectuée en novembre 1976, ainsi que la réponse fournie par les musées en mai 1977 et la réponse mise à jour à la fin du mois de mars de cette année.

L'étude a été entreprise à l'automne de 1976 et a donné lieu à 25 recommandations. Afin de bien délimiter les responsabilités en ce qui a trait aux fonctions financières dans les musées, nous avons recommandé que le secrétaire général adjoint à la planification et à l'administration soit nommé cadre supérieur des finances responsable de la gestion et du contrôle financier de la corporation. De plus, on a recommandé que la direction fonctionnelle qu'assure le cadre supérieur des finances soit raffermie et précisée. Par ailleurs, la nécessité d'adopter un guide des procédés, tel que discuté ce matin, a augmenté depuis la décentralisation des fonctions financières. Nous recommandons donc que le guide soit rédigé pour l'ensemble de la société et il devrait comprendre des procédés particuliers lorsque nécessaires . . .

Le président: Excusez-moi, monsieur Ward. Un rappel au Règlement, monsieur Alexander?

M. Alexander: J'apprécie vos commentaires. Je crois que vous en êtes à la première page des réponses à l'étude de la gestion et du contrôle financier. Vous avez mis le doigt sur le problème mais je me disais qu'étant donné que vous avez fait cela, vous pourriez peut-être aller un peu plus loin et me dire où les musées en sont pour ce qui est des suites à donner aux recommandations, ou de leur application ou bien allez-vous aborder ce sujet après votre . . .

M. Ward: je vous donnerai cela à la fin de mon exposé.

M. Alexander: Ah, bon.

M. Ward: Cela va ainsi?

M. Alexander: C'est bien.

M. Ward: Bon.

Le président: Monsieur Ward.

M. Ward: Passons au compte d'achat. Ce compte a été créé par voie d'une affectation sans échéance, destinée à l'achat d'objets d'art pour la collection nationale. Au moment de

[Texte]

of the study, guidelines had not been developed regarding costs to be charged to this account. We recommended that the Museums develop policies and guidelines specifying the nature of expenditures that make up the purchase cost and which should be charged to the purchase account. We concluded that internal controls require considerable improvement in the areas of artifacts, fixed assets and accounts receivable. In order to ensure that this improvement takes place, the senior financial officer should exercise functional authority and control over fixed assets and artifacts and strengthen internal controls over accounts receivable.

Projects such as the restoration of artifacts at the National Museum of Science and Technology were proposed and approved before obtaining cost estimates and feasibility reports. We recommended that the corporation establish planning and review procedures before making decisions on significant projects. Recommendations were also made to improve cost and volume information provided to management when determining the selling price and printing quantities for publications. Additional cost information was required on the operations of the museums' boutiques. Furthermore, we made recommendation to improve the financial evaluation of continuing programs, strengthened budgetary control, and to improve the timeliness and usefulness of financial reports.

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As indicated this morning, in the Museum's response of May 1977 there was a complete agreement with each of the study recommendations. However, our recent review of the corporation's updated response, as of March of this year, indicates that progress to date has been somewhat limited. While a start has been made to correct the deficiencies, we feel a more concerted effort is required to ensure timely implementation of the necessary improvements.

The Chairman: Is there a response, Ms. McQueen, on financial management and control, or did your opening statement carry it?

Ms. McQueen: I think we prefer to comment on specifics as they come up rather than making an over-all statement at this point.

Excuse me, Mr. Chairman, Mr. Bachand would like to comment.

Le président: Monsieur Bachand.

M. André Bachand (vice-président du Conseil d'administration des Musées nationaux du Canada, président du Comité spécial des finances et de la vérification du Conseil d'administration): Monsieur le président, je voudrais faire une remarque seulement.

Nous avons été, nous, nommés en 1974 et comme tous les députés, nous avons été un peu inquiets quand nous avons vu le rapport du Vérificateur général. C'est pour cela que tout de

[Traduction]

l'étude il n'existait pas de directives en ce qui concerne les frais pouvant être imputés à ce compte. Nous avons donc recommandé que la société inclut dans son guide des procédés, des politiques et des lignes de conduite précises quant à la nature des dépenses qui peuvent et qui doivent être imputées au compte d'achat. Pour ce qui est de la vérification interne, nous avons conclu qu'il fallait y apporter des améliorations sensibles dans le domaine des objets d'art, des immobilisations et des comptes à recevoir. Pour que cette amélioration ait effectivement lieu, le cadre supérieur des finances devrait exercer une autorité fonctionnelle, surveiller les immobilisations et les objets d'art et raffermir la vérification interne des comptes à recevoir.

Des travaux tels que la restauration des objet d'art se retrouvant au Musée national des sciences et de la technologie, ont été proposés et approuvés avant qu'on ait fait parvenir des devis et des rapports de rentabilité. Nous avons donc recommandé que la corporation établisse des méthodes de planification et d'examen auxquelles il faudrait se conformer avant de prendre des décisions au sujet de travaux d'envergure. On a également fait des recommandations visant à améliorer la qualité des renseignements fournis aux services de gestion à propos des coûts et du volume, lorsqu'il s'agit de déterminer le prix de vente et la quantité de publications à imprimer. Il est également nécessaire de connaître davantage les activités des comptoirs de vente des musées. De plus, nous avons recommandé d'améliorer l'évaluation financière des programmes permanents, de renforcer la surveillance des budgets et d'améliorer les délais de parution et l'utilité des rapports financiers.

Comme on a dit ce matin, dans la réponse du musée du mois de mai 1977, il y avait accord complet avec chacune des recommandations de l'étude. Pourtant, notre révision récente de la réponse mise à jour de la société, datée du mois de mars de cette année, indique que les progrès ont été plutôt limités à date. Bien qu'on ait commencé à corriger les lacunes, nous croyons qu'un plus grand effort est nécessaire afin d'assurer la mise en œuvre des améliorations nécessaires dans un avenir proche.

Le président: Madame McQueen, avez-vous une réponse quant à la gestion et le contrôle financier, ou avez-vous touché à ce sujet dans votre déclaration d'ouverture?

Mme McQueen: Je crois que nous aimerions mieux parler des détails comme ils se présentent plutôt que de faire une déclaration globale à l'heure actuelle.

Je m'excuse, monsieur le président, M. Bachand a une observation à faire.

The Chairman: Mr. Bachand.

Mr. André Bachand (Vice-Chairman of the Board of Trustees of the National Museums of Canada, Chairman of the Special Committee of Finance and Audit of the Board of Trustees): Mr. Chairman, I would just like to make a comment.

We were appointed in 1974, and like members of Parliament, we were rather concerned when we saw the Auditor General's report. That is why we insisted immediately that

[Text]

suite, nous avons insisté pour que des mesures correctives soient prises. Par exemple, nous avons voulu qu'un adjoint administratif soit nommé pour chacun des quatre musées, ce qui nous assurait au moins d'une sorte de surveillance indirecte et surtout d'un appui aux directeurs des musées. Mais surtout, nous avons mis sur pied un comité interne de vérification à la suite de conversations que nous avons eues avec le Vérificateur général.

Alors, même si les choses n'ont pas été aussi rapides que nous l'aurions voulu, je pense que déjà, nous avons pris très au sérieux les observations et nous avons essayé de corriger. Même si tout n'est pas fait, soyez assurés que nous sommes en train de tout faire, petit à petit. Et avec votre incitation, cela pourrait peut-être se faire plus rapidement maintenant.

The Chairman: Thank you, Mr. Bachand.

Now, Mr. Clarke, you were next on the list. Do you want to continue on this?

Mr. Clarke: Yes, sir.

The Chairman: Excuse me, Mr. Clarke. I have just been reminded. Does Treasury Board have a reply or a response to this? Mr. Duncan? Mr. Silverman?

Mr. A. Silverman (Group Chief, Financial Policy Evaluation Division, Financial Administration Branch, Treasury Board): I think we have reviewed the responses of the National Museums and are satisfied they are taking action and plan to monitor the action that is taken.

The Chairman: Thank you, Mr. Silverman.

Mr. Clarke.

You had a point of order, Mr. Alexander?

Mr. Alexander: No, sir.

The Chairman: Mr. Clarke.

Mr. Alexander: Which is strange, I know, but I just want to be put on your list there so I can ask a couple of questions before 12.30.

The Chairman: Yes, sir, I have you down, sir.

Mr. Alexander: Thank you.

Mr. Clarke: Mr. Chairman, I gather from the remarks of Mr. Ward that the Auditor General is more or less happy with the progress that is being made on the complaints. But there were a couple of responses that I want to follow up on a little more.

On the first page that we have in front of us, concerning the senior financial officer who, I presume is Mr. Herring, is that correct?

Mr. Herring: Outgoing.

The Chairman: Mr. Herring is outgoing.

Mr. Clarke: I missed that.

The Chairman: Mr. Herring is outgoing.

Mr. Clarke: But that is the post that he has had as the Assistant Secretary-General. I see he is nodding agreement.

[Translation]

corrective measures be taken. For example, we wanted to have an administrative assistant appointed for each of the four museums, which would at least guarantee for us some sort of indirect supervision and especially support for the museum directors. But more important, we established an internal audit committee, following conversations with the Auditor General.

So even though changes may not have been made as rapidly as we might have wished, I think that we have already taken the recommendations quite seriously and have attempted to correct the state of affairs. Even though everything is not yet done, rest assured that we are doing everything, bit by bit. And perhaps your encouragement may help us to do so more quickly now.

Le président: Merci, monsieur Bachand.

Maintenant, monsieur Clarke, vous étiez le suivant sur ma liste. Voulez-vous continuer sur ce même sujet?

M. Clarke: Oui, monsieur.

Le président: Je m'excuse, monsieur Clarke. On vient de me rappeler quelque chose. Est-ce que le Conseil du Trésor veut répondre à cette question? Monsieur Duncan? Monsieur Silverman?

M. A. Silverman (chef de groupe, Division de l'évaluation des politiques financières, Direction de l'administration financière, Conseil du Trésor): Je crois que nous avons étudié les réponses des musées nationaux et nous sommes convaincus qu'ils agissent et nous avons l'intention de contrôler les mesures qu'ils vont prendre.

Le président: Merci, monsieur Silverman.

Monsieur Clarke.

Est-ce que vous invoquez le règlement, monsieur Alexander?

M. Alexander: Non, monsieur.

Le président: Monsieur Clarke.

M. Alexander: C'est étrange, je le sais, mais je veux tout simplement que vous m'inscriviez sur la liste afin que je puisse poser quelques questions avant 12 h. 30.

Le président: Oui, monsieur, vous êtes inscrit.

M. Alexander: Merci.

M. Clarke: Monsieur le président, d'après les observations de M. Ward, je crois comprendre que le Vérificateur général est plus ou moins content du progrès qui se fait, suite aux plaintes. Mais je voulais aller un peu plus en détail pour quelques réponses.

À la première page de l'étude devant nous, au sujet du cadre supérieur des finances, je suppose qu'il s'agit de M. Herring, n'est-ce pas?

M. Herring: Je m'en vais sous peu.

Le président: M. Herring s'en va sous peu.

M. Clarke: Je n'avais pas vu cela.

Le président: M. Herring s'en va sous peu.

M. Clarke: Mais c'est le poste qu'il détenait en tant que secrétaire général adjoint. Je vois qu'il fait signe que oui.

[Texte]

What is the action that was contemplated on May 1, 1978? Did that take place, what happened, and how did that affect the recommendation which was agreed to last year?

The Chairman: Mr. Herring.

Mr. Herring: It was requested that my title be changed to Finance and Administration, and we just felt it was convenient to make that change upon my leaving the National Museums and upon Mr. Trickey being appointed as Assistant Secretary-General responsible for Finance and Administration.

The Chairman: Mr. Clarke.

Mr. Clarke: I see. So that went ahead as agreed; it is not a change from agreement or anything? Okay.

Then on page 6, dealing with the financial reporting of the boutiques, the response for 1977 says:

Our monthly management report now includes this recommendation.

I wonder if that really meant "Our monthly management report now includes this report". Including a recommendation is hardly a solution. Perhaps it is just a matter of terminology.

Mr. Herring: Yes.

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Ms. McQueen: It now meets the recommendation.

Mr. Clarke: So a report is made of each operation, the income, the expenses and costs and so on. All right.

Mr. Herring: Yes.

Mr. Clarke: Dealing with the accounts receivable on the same page, there seems to be a softening of the agreement that was indicated in 1977 because of manpower problems. Does the Museums recognize the importance of the recommendation and is this really a watering-down of its acceptance of it in 1977?

The Chairman: Mr. Herring.

Mr. Herring: Mr. Chairman, no, we fully concur with the recommendation. We have an accounts-receivable system. We are devoting now three man-years to about \$71,000 worth of accounts receivable which is a very high proportion at the present time. We feel that largely because there is a large number of very small orders for publications in the \$1, \$2 and \$3 range, we have had a reasonable control on accounts receivable but our sales are increasing rather rapidly. We had a 27 per cent increase in the past year and our early indications this year are that our sales are continuing to increase and we simply have to move from a manual system to a more sophisticated accounts-receivable system and it is moving from the manual system to the mechanized system that is taking some time. But we are progressing. We have had a study

[Traduction]

Quelle mesure prévoyait-on au 1^{er} mai 1978? Est-ce que cette mesure a été prise, que s'est-il passé, et quel a été l'effet sur la recommandation sur laquelle on s'est entendu l'an passé?

Le président: Monsieur Herring.

M. Herring: On a demandé que mon titre soit changé pour inclure la finance et l'administration, et nous croyons tout simplement qu'il serait opportun de faire ce changement lors de mon départ des Musées nationaux et en même temps que la nomination de M. Trickey en tant que secrétaire général adjoint responsable de la finance et de l'administration.

Le président: Monsieur Clarke.

M. Clarke: Je comprends. Donc le changement s'est fait tel qu'entendu; il n'y a pas eu de changement dans l'accord? D'accord.

Ensuite, à la page 6 de la version anglaise, qui traite des rapports financiers sur les boutiques, la réponse pour l'année 1977 dit que:

Notre rapport mensuel de gestion comprend maintenant cette recommandation.

Je me demande si, en anglais, cette observation signifie réellement «Notre rapport mensuel de gestion comprend maintenant ce rapport». Le fait d'inclure une recommandation n'est quand même pas une solution. Il s'agit peut-être d'une question terminologique dans la version anglaise.

M. Herring: Oui.

Mme McQueen: Le rapport mensuel se conforme maintenant à la recommandation.

M. Clarke: On fait donc un rapport sur chaque activité, les recettes, les dépenses, les coûts, etc. C'est bien.

M. Herring: Oui.

M. Clarke: Au sujet des comptes à recevoir figurant à la même page, il semble y avoir eu un relâchement de l'entente indiquée en 1977, en raison des difficultés de main-d'œuvre. La société des musées reconnaît-elle l'importance de cette recommandation et a-t-elle reculé depuis son acceptation en 1977?

Le président: Monsieur Herring.

M. Herring: Monsieur le président, nous n'avons pas modifié notre attitude, nous sommes tout à fait d'accord avec les recommandations. Nous sommes dotés d'un système de comptes à recevoir et à l'heure actuelle, trois années-hommes sont affectées à \$71,000 de comptes à recevoir, ce qui représente une proportion très élevée. Nous estimons qu'étant donné le nombre important de très petites commandes de publications, atteignant \$1, \$2 et \$3, nous surveillons de façon satisfaisante les comptes à percevoir mais nos ventes augmentent assez rapidement. En effet, nous avons enregistré une hausse de 27 p. 100 l'année dernière et les premiers chiffres de cette année indiquent que cette hausse continue et que par conséquent, nous devons passer d'un système manuel à un système plus poussé de contrôle des comptes à percevoir; ce passage d'un

[Text]

completed. We feel we know what we would like to do and will be implementing that new system.

Mr. Clarke: I would certainly agree, Mr. Chairman, that three man-years for small accounts receivable, on a dollar basis anyway, is not in anybody's best interest. I suppose the Museum has considered prepayment for those small orders that Mr. Herring mentioned.

Mr. Herring: Mr. Chairman, we receive orders under every conceivable combination of circumstances and that is what creates much of the difficulty, including payments in advance in excess of the purchase price and every conceivable combination. We just simply have to be prepared to look after those circumstances and unlike private industry we feel we have to look after, so to speak, the people requesting the publications perhaps in a little more civil manner, perhaps not so cavalier, in dealing with them and that is what costs the extra time.

The Chairman: Mr. Clarke.

Mr. Clarke: As a member of the private sector sometimes I do not know that I can go along with Mr. Herring's suggestion that the treatment is . . .

Mr. Herring: Mr. Chairman, what I am trying to say is that simply we cannot ignore orders that are under \$1, for example, or small orders. We cannot treat them in a lesser category simply because it would be more economical to do so.

Mr. Clarke: Mr. Chairman, I want to ask about the manual. How many pages did I hear Mr. Herring say it would be?

Mr. Herring: There are 39 chapters for the manual. Because we are a fairly small organization, we feel the manual should be detailed to work routines. When you are comparing the manual with those being produced for most government departments and agencies that have far-flung operations across the country, the manual tends to provide basic policy and procedures, leaving each office to detailed procedures for their work routines; being a fairly small corporation and being entirely in the city we have developed our manual to include the desk routines of every clerk and financial officer responsible and a flow chart of every piece of paper in our system which makes it a much more detailed and more complicated manual than the kind of manual that is generally referred to for departments and agencies.

As a result, we have a much greater volume of paper and . . .

A Witness: How many pages?

[Translation]

système manuel à un système mécanisé exige cependant un certain temps. Mais nous sommes engagés dans cette voie. Nous avons terminé une étude. Nous estimons savoir ce que nous voulons faire et nous mettrons ce nouveau système en place.

M. Clarke: Monsieur le président, je conviens certainement que trois années-hommes affectées aux petits comptes à percevoir sur une base de dollars, ne favorisent pas les intérêts de qui que ce soit. Je suppose que la société a envisagé les paiements anticipés de ces petites commandes mentionnées par M. Herring.

M. Herring: Monsieur le président, nous recevons des commandes dans toutes les combinaisons imaginables de circonstances et c'est cela qui crée la plupart des difficultés, y compris les paiements à l'avance excédant le prix à l'achat et toutes combinaisons recevables. Nous devons simplement être prêts à nous occuper de ces circonstances, et à l'encontre de ce qui se passe dans le secteur privé, nous estimons que nous devons nous occuper des gens qui commandent les publications d'une façon un peu plus polie, un peu moins cavalière, et c'est cela qui prolonge le travail.

Le président: Monsieur Clarke.

M. Clarke: En tant qu'ancien membre du secteur privé, je ne sais si je peux être d'accord avec l'avis émis par M. Herring d'après lequel le traitement est . . .

M. Herring: Monsieur le président, ce que je tentais de dire, c'est tout simplement que nous ne pouvons pas nous permettre de ne pas tenir compte des commandes inférieures à \$1, par exemple, ou des petites commandes en général. Nous ne pouvons pas les négliger simplement parce qu'il serait plus rentable de le faire.

M. Clarke: Monsieur le président, j'aimerais poser une question au sujet du guide. De combien de pages sera-t-il encore? M. Herring a mentionné cela.

M. Herring: Ce guide comportera 39 chapitres. Étant donné que nous sommes une organisation relativement modeste, nous sommes d'avis qu'il devrait comporter des détails comme le travail routinier. Lorsque vous comparez ce document et ceux qu'on publie dans la plupart des ministères et organismes ayant les activités dissimulées partout au pays, qu'on remarque que le guide habituel tend à fournir les grandes orientations politiques et les procédures, en laissant le soin à chaque bureau de déterminer les procédures détaillées à suivre, dans le travail de tous les jours. Chez nous, étant donné que nous sommes une société relativement petite et dont les bureaux sont tous situés en ville, nous avons élaboré notre guide afin qu'il comprenne le travail routinier de chaque commis et cadre financier ainsi qu'un graphique indiquant toutes les directives de notre système, ce qui en fait un document beaucoup plus détaillé et plus complexe que celui qu'on retrouve habituellement dans les ministères et organismes.

En raison de cela, le nombre de pages est beaucoup plus élevé et . . .

Un témoin: il y a combien de pages?

[Texte]

Mr. Herring: ... and that is what has created ... As I mentioned before, we estimate more than 2,000 pages for the manual.

• 1140

Mr. Clarke: I was afraid that was what I had heard earlier. It sounds like the corner used car lot with the procedures of General Motors. Who has helped you? Have you had input from Treasury Board and the Auditor General and do they know what you are doing? This sounds horrendous.

Mr. Herring: Mr. Chairman, they have been monitoring our progress but it is ours to do with the rather limited resources that we have available to us. We have 17 man-years for financial management at the corporate level, for financial services. If our progress has been slow, it is because to get the manual completed in the kind of time frame that we originally had hoped would have required us to devote a significant number of those man-years to get the job completed and, as well, devoted contract funds to contract support services. What we have done is that we have had on contract one person to assist us who prepared a good bit of the draft manual that we have now.

The Chairman: Ms McQueen.

Ms. McQueen: Mr. Chairman, I would just like to clarify one point. Although we are a small corporation we are scattered over this city in more than 35 different locations, which does not please us very much but it is a fact of life. It means that there are quite often junior officers who are responsible for various things here, like travel expenses and credit cards and hospitality expenses and petty cash and so on, who have to have that kind of direction. They are not all in one department with a supervisor who can give them that kind of guidance all the time. So that complicates the matter somewhat.

Mr. Brisco: On a point of clarification, Mr. Chairman.

The Chairman: Mr. Brisco, on a point of clarification, whatever that is.

Mr. Brisco: It works in most committees, Mr. Chairman.

Would the witness clarify for me whether, when she says that she has 35 other areas scattered across the country, she is also including ...

Mr. Trudel: The city. It is across the city.

Mr. Brisco: Across the city. In this framework, then, you are not including national exhibition centres?

Ms. McQueen: No, Mr. Brisco, those do not belong to us. Those are institutions that we give grants to.

Mr. Brisco: Okay, thank you.

The Chairman: Mr. Clarke.

Mr. Clarke: Just a final—I am sure my time has expired.

I would like to have a brief comment, though, from the Auditor General and from Treasury Board to be sure that they

[Traduction]

M. Herring: ... et c'est cela qui a entraîné, comme je l'ai déjà mentionné, la publication d'un document d'environ 2,000 pages.

M. Clarke: J'avais peur d'avoir bien entendu. On dirait un vendeur de voitures d'occasion utilisant les procédures du General Motors. Qui vous a aidé? Avez-vous la collaboration du Conseil du Trésor, du vérificateur général et savent-ils ce que vous faites? C'est horrible.

M. Herring: Monsieur le président, ils ont surveillé les progrès que nous avons accomplis mais il nous incombe d'utiliser les ressources assez limitées dont nous disposons. Nous avons 17 années-hommes dans la catégorie gestion financière, au niveau de la société. Si nos progrès ont été trop lents, c'est que nous aurions été obligés d'affecter un nombre important de ces années-hommes à la rédaction du manuel pour respecter le délai que nous nous étions fixé à l'origine, et que nous aurions dû également utiliser des fonds pour obtenir des services d'appoint. Nous avons donc retenu les services d'une personne, sur base contractuelle, qui a préparé une bonne partie du projet de manuel que nous avons maintenant.

Le président: Madame McQueen.

Mme McQueen: Monsieur le président, j'aimerais éclaircir une question. Bien que nous soyons une petite entreprise, nous avons plus de 35 bureaux situés en divers endroits de la ville, ce qui ne nous plaît pas beaucoup mais nous devons l'accepter. Nous avons beaucoup de subalternes qui sont chargés de divers aspects comme les frais de voyage, les cartes de crédit, les frais de logement, la petite caisse, etc, qui ont besoin de ce genre de directive. Ils ne sont pas tous regroupés dans le même département dirigés par un surveillant qui peut leur donner ces directives au besoin. Cela nous complique les choses.

M. Brisco: J'aimerais avoir des éclaircissements, monsieur le président.

Le président: M. Brisco a la parole pour obtenir des éclaircissements.

M. Brisco: On peut en demander dans la plupart des comités, monsieur le président.

Le témoin pourrait-il me dire si lorsqu'elle parle de 35 bureaux répartis un peu partout au pays, elle inclut également ...

M. Trudel: Dans la ville. Ce sont des bureaux dans la ville.

M. Brisco: Oui. Est-ce que vous incluez les centres d'exposition nationale?

Mme McQueen: Non, monsieur Brisco, ils ne relèvent pas de nous. Ce sont des institutions auxquelles nous accordons des octrois.

M. Brisco: Très bien, merci.

Le président: Monsieur Clarke.

M. Clarke: Je suis certain que mon temps est écoulé, mais j'ai une dernière question.

J'aimerais que le Vérificateur général et le Conseil du Trésor me disent s'ils sont au courant des progrès effectués dans la préparation de ce manuel, qui me semble excessif.

[Text]

know what is going on in the preparation of this manual, which sounds like overkill to me.

The Chairman: Mr. Ward.

Mr. Chatelain: Perhaps before Mr. Ward comments further, I could just make some initial comments indicating an initial reaction to the response provided by the museums.

First of all, regarding this manual, it may be very detailed, granted. As far as I know the museums have agreed with our recommendation and they have been drafting this manual and they are now formalizing it. However, I think Ms. McQueen . . . And I agree with comments. A manual is necessary in the circumstances because of the centralized nature of the National Museums and the fact that they are made up of several semi-autonomous components. For instance, when you realize that the positions of directors of the various museums are provided for in the act itself, with very specific duties attached to these positions, you do need a manual if you want to attain a certain level of financial control throughout the organization. You would have to specify what those procedures are and should be and what the relationships between the various components and the central management are.

The answer with regard to the monthly reports on the boutiques and the procedures with regard again to the control of accounts receivable, I think we would like to make some further comments on that. We are satisfied that action has been initiated, especially in the case of boutiques, but we are still not entirely satisfied and I would like to ask Mr. Ward to explain that.

The Chairman: Mr. Ward.

Mr. Ward: Thank you, Mr. Chairman. Maybe we can lead off with the manual. I do not think there is any disagreement as to the need of the manual, but we too have raised with the museums the size of the manual, the scope of it, particularly when there are other guides around such as the Treasury Board guide and the possibilities of using that material and reducing the size of the manual.

In the matter of the boutiques, progress has been made in improving the information but they are still not to the point where they have reached the intent of our recommendation, which was to provide for management information on operating costs, profits and loss, in boutique operations so that the management of the museums could know whether or not they were operating these at a break-even point in respect of the amount of the subsidy that they were providing to the boutique operations.

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In the case of the accounts receivable, our information similar to information provided by Mr. Herring this morning, that they have looked at computerized operations, they have looked at two of these, and they are now examining a third alternative to handle these \$70,000 worth of sales work currently done by three clerks, Mr. Chairman.

The Chairman: Thank you, Mr. Ward. The next questioner is . . .

[Translation]

Le président: Monsieur Ward.

M. Chatelain: Avant que M. Ward ne réponde, j'aimerais vous indiquer notre réaction initiale à la réponse fournie par les Musées.

Tout d'abord, il est vrai que ce manuel est très détaillé. A ma connaissance, les musées ont accepté notre recommandation et ont entrepris la rédaction de ce manuel. Toutefois, je suis d'accord avec les commentaires exprimés. Ce manuel est nécessaire dans les circonstances en raison de la nature centralisée des musées nationaux et du fait qu'ils sont constitués de plusieurs composants semi-autonomes. Par exemple, les postes de directeur des divers musées étant prévus dans la loi elle-même et comportant des fonctions très précises, il est nécessaire d'avoir un manuel pour obtenir un certain niveau de contrôle financier global. Il faut préciser quelles sont les procédures à employer et quels sont les rapports entre les divers composants et l'administration centrale.

En ce qui concerne les rapports mensuels sur les boutiques et les procédures de contrôle des comptes à percevoir, nous voudrions faire d'autres commentaires à ce sujet. Des mesures ont été prises, surtout dans le cas des boutiques, mais nous ne sommes pas encore satisfaits et je demande à M. Ward de vous expliquer la situation.

Le président: Monsieur Ward.

M. Ward: Merci, monsieur le président. Je pourrais peut-être commencer par le manuel. Je ne pense pas qu'il y ait des désaccords quant à la nécessité d'avoir un manuel, cependant, nous avons parlé avec les musées de la grosseur et de la portée du manuel, compte tenu du fait qu'il y a d'autres directives comme le guide du Conseil du Trésor dont on pourrait se servir, ce qui réduirait ainsi la grosseur du manuel.

En ce qui concerne les boutiques, on a réalisé des progrès dans l'amélioration de l'information, mais on n'a pas encore appliqué tous les aspects de notre recommandation qui voulait obtenir des renseignements sur les coûts de fonctionnement et les profits et pertes, afin que la direction des musées sache si elle subisse ou non des déficits compte tenu des subventions accordées aux boutiques.

Nos renseignements sur les comptes à percevoir sont semblables à ceux que vous a fournis M. Herring ce matin. On a étudié deux méthodes informatiques et on examine en ce moment une troisième façon d'effectuer ce travail, pour une valeur de \$70,000 de ventes effectuées actuellement par trois commis, monsieur le président.

Le président: Merci, monsieur Ward. Le suivant est . . .

[Texte]

Mr. Clarke: Mr. Chairman, my question concerned a request to Treasury Board.

The Chairman: Oh, excuse me, Mr. Clarke, that is right. Mr. Silverman.

Mr. Silverman: In respect of the manual, we reviewed their manual about six months ago in respect of the work being done and progress being made and provided them with our comments on it.

It should be pointed out the manual is a one-time effort and, once it has been completed, it is a matter of keeping it up to date and the work would be substantially less.

Mr. Clarke: So you are satisfied?

Mr. Silverman: Yes.

The Chairman: And are you satisfied that there is in place proper monitoring and supervision that is capable of keeping this manual useful and as a guide, because this Committee is running into the situation all the time that there are directives and guidelines out but there is a lack of monitoring on these directives and guidelines? Is Treasury Board satisfied that once this manual is in place that it will be properly monitored and enforced?

Mr. Silverman: We are satisfied the museum will establish a procedure to keep the manual up to date and that their internal audit function, which they spoke of earlier, in fact will do that monitoring function for them.

The Chairman: Thank you, Mr. Silverman.

Mr. Clarke: Mr. Chairman?

The Chairman: Mr. Clarke.

Mr. Clarke: The response of Mr. Ward raised a supplementary and I wonder if I could put it. I had asked if there was agreement on the statements of operations on the boutiques and I understood from Museums that it was being done and now I understand from Mr. Ward that it is not being done. Could we clarify that from Museums perhaps?

The Chairman: Mr. Herring.

Mr. Herring: What we were referring to was that we have changed the criteria for the special account to include all costs which relate to the publications and the situation with respect to the publications.

As far as the boutiques are concerned, we were unable to do the same kind of thing as our publications because our act prohibited us, including such costs associated with staff time and so on, from charging those expenses to the special account. But what the Auditor General suggested is that we keep track of and note the operational expenses, which we do in terms of our daily operating budget. So all that we fail to do to this point is to match up the operating costs with the revenues and the other associated costs with the sales in the boutique. And we will do this. But I do not think the Committee should feel that we are unaware of the costs of operating the boutique.

The Chairman: I notice in Public Accounts 1976-77, Appendix III, National Museums of Canada, Chapter 23-28, that your acquisition and publication costs of items for resale in 1977 was \$568,000-plus and that your revenue from the sales of books, pamphlets, replicas and other materials was \$387,-

[Traduction]

M. Clarke: Monsieur le président, ma question concernait également le Conseil du Trésor.

Le président: Excusez-moi, monsieur Clarke, c'est vrai. Monsieur Silverman.

M. Silverman: Il y a environ six mois, nous avons étudié les progrès accomplis dans la rédaction du manuel et nous avons fourni nos commentaires.

Il est à souligner qu'une fois le manuel rédigé, il ne restera plus qu'à le mettre à jour et qu'il y aura donc beaucoup moins de travail à faire.

M. Clarke: Vous êtes donc satisfait?

M. Silverman: Oui.

Le président: Croyez-vous que les méthodes de contrôle pourront conserver à ce manuel son utilité en tant que guide, parce que le comité constate très souvent qu'il existe des directives et des instructions, mais qu'il n'y a pas de contrôle efficace? Le Conseil du Trésor est-il convaincu qu'une fois ce manuel publié, on en contrôlera la mise en application?

M. Silverman: Nous croyons que les Musées établiront une procédure de mise à jour du manuel et que leur section de vérification interne dont ils ont parlé plus tôt se chargera du contrôle.

Le président: Merci, monsieur Silverman.

M. Clarke: Monsieur le président?

Le président: Monsieur Clarke.

M. Clarke: La réponse de M. Ward soulève une autre question et j'aimerais donc pouvoir poser une question supplémentaire. J'avais demandé s'il y avait une entente eu égard au fonctionnement des boutiques et je crois que les Musées ont répondu oui, mais que M. Ward dit le contraire. Est-ce que les Musées pourraient nous donner des éclaircissements?

Le président: Monsieur Herring.

M. Herring: Nous avons dit que nous avons changé les critères s'appliquant au compte spécial afin d'inclure tous les coûts des publications.

Nous n'avons pu faire la même chose pour les boutiques parce que la loi nous interdit d'imputer les coûts du personnel, etc., au compte spécial. Le vérificateur général a cependant proposé de tenir un registre des dépenses de fonctionnement, ce que nous faisons dans le cadre de notre budget quotidien de fonctionnement. Jusqu'à maintenant, nous n'avons pas fait correspondre les coûts de fonctionnement avec les revenus et les autres coûts connexes avec les ventes effectuées dans les boutiques. Nous le ferons. Le Comité ne devrait pas croire que nous ne savons pas quels sont les coûts de fonctionnement des boutiques.

Le président: Je remarque que dans les Comptes publics 1976-1977, à l'Appendice III, Musées nationaux du Canada, chapitre 23-28, que vos coûts de publication et d'acquisition d'articles pour revente en 1977 étaient supérieurs à \$568,000 et que vos revenus tirés de la vente de livres, brochures,

[Text]

000, and in 1976 your acquisition costs were \$412,000 and your sales were \$316,000. I realize the accounting here is rather loose and does not tell you too much, but it indicates to me there is a substantial loss or a substantial build in inventory.

Perhaps, Mr. Herring would like to explain that, or Ms. McQueen.

Ms. McQueen: Mr. Chairman, we have just over the past year managed to develop and get the agreement of all the components on a corporate publications policy which has included within it a much more aggressive marketing system. We are very much aware of the inventory problem. And while we are not in the book publishing business to make a great profit, we regard our publishing as a normal part of our decentralization of the collections and of the knowledge in Museums. We have discovered that with some aggressive marketing and with some help from some people we have brought in from the private sector to give us advice on this, we have a lot of items that everybody wants to buy. I see that inventory's being reduced considerably and the revenue's coming in from the sales is also going to go up. I am satisfied that situation is going to improve.

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The Chairman: What is the value of the inventory, may I ask?

Mr. Herring: The value of the inventory is about \$1 million, but the Committee must keep in mind that this is the cost value, not the market value. It has been at about that level for the past four years reflecting a large number of very old publications, some of them dating back to the early nineteen hundreds, so that in effect we have maintained what can be deemed largely as an obsolete inventory and the task that we have not done is simply one of disposing, through shredding as one method, of a number of publications that simply are out of date.

The Chairman: Advertising is just under \$250,000. For what purpose is that advertising? How much of that would apply against your inventory problem?

Mr. Herring: A very, very small amount. The advertising that is there is advertising for the museums themselves, for attendance to the museums.

Ms. McQueen: We have been publishing some ads in trade publications and so on advertising our publications and we are also now attending more book fairs, marketing in that sense.

The Chairman: The next questioner is *Monsieur* Leblanc.

M. Leblanc: Merci monsieur le président.

Parmi les ventes que vous avez mentionnées, monsieur le président, \$387,560 en 1977, si je comprends bien, il y a des ventes au comptant et des ventes à crédit.

Est-ce qu'on pourrait connaître la proportion des ventes au comptant par rapport aux ventes à crédit? Est-ce qu'on pourrait également savoir sur quelle base le crédit est accordé à

[Translation]

répliques et autres articles s'élevaient à \$387,000 alors qu'en 1976, les coûts d'acquisition étaient de \$412,000 et les revenus de \$316,000. Je me rends compte que ces chiffres sont assez généraux et ne vous disent pas grand-chose, mais je constate tout de même qu'il y a une perte sensible ou une augmentation importante des stocks.

M. Herring pourrait peut-être nous expliquer cela, ou Mme McQueen.

Mme McQueen: Monsieur le président, au cours de l'année dernière, nous avons réussi à obtenir de tous nos composants qu'ils acceptent une politique en matière de publication, comportant un système de mise en marché beaucoup plus dynamique. Nous savons qu'il y a un problème des stocks. Bien que nous ne publions pas des livres pour faire beaucoup de profits, nous considérons cette activité comme faisant partie de la décentralisation des collections et des connaissances dans les Musées. Nous avons découvert qu'en adoptant un système de commercialisation dynamique et avec l'aide de personnes que nous avons fait venir du secteur privé pour nous conseiller à ce sujet, nous avons beaucoup d'articles que tout le monde veut acheter. Je vois qu'avec la réduction importante des stocks, les recettes que nous tirerons des ventes vont également augmenter. Je suis convaincu que la situation va s'améliorer.

Le président: Quelle est la valeur des stocks, si je puis demander?

M. Herring: Les stocks valent environ un million, mais le comité doit se rappeler qu'il s'agit là d'une valeur réelle et non d'une valeur marchande. Les stocks sont restés à ce niveau depuis quatre ans; ce total comprend un grand nombre de publications très vieilles, dont certaines datent du début du siècle, de sorte que nous avons gardé ce qu'on peut en général traiter de «stock désuet»; nous ne nous sommes pas encore occupés de nous débarrasser peut-être en les déchiquetant, d'un grand nombre de publications qui sont tout simplement périmées.

Le président: La publicité se chiffre à presque \$250,000. Quelles sont les fins de cette publicité? Quelle partie de ce chiffre pourrait s'appliquer à votre problème de stock?

M. Herring: Un montant très, très bas. La publicité qu'on mentionne là est la publicité pour les musées proprement dits, pour l'assistance aux musées.

Mme McQueen: Nous avons publié des annonces dans des publications commerciales, etc. Nous faisons de la publicité pour nos propres publications et nous assistons également à beaucoup plus de foires de livres, faisant dans ce sens de la commercialisation.

Le président: Le suivant est M. Leblanc.

Mr. Leblanc: Thank you, Mr. Chairman.

Amongst the sales which you mentioned, Mr. Chairman, an amount of \$387,560 in 1977, I understand there are cash sales and credit sales.

Could you give us the proportion of cash sales as compared to credit sales? Could you also tell us on what basis credit is granted to some people when they buy on credit? Is an

[Texte]

certaines personnes lorsqu'elles font des achats à crédit? Une enquête est-elle faite? A-t-on déjà subi des pertes sur les comptes à recevoir?

The Chairman: Mr. Herring.

Mr. Herring: I am sorry, Mr. Chairman, I do not know if I followed the question.

Our proportion of credit sales is very small, I would estimate it to be under 10 per cent. Most of our sales are in the boutiques and through mail order where cash is received. The total outstanding accounts receivable, as I mentioned before, is about \$71,000. What we do in respect of those outstanding accounts receivable is to review the larger amounts, they normally reflect people we do business with on a continuing basis, and in fact to cut off future sales if they are not responding as we would wish them to.

Le président: Monsieur Leblanc.

M. Leblanc: On ne m'a pas dit, monsieur le président, s'il y avait eu des pertes sur les comptes recevables au cours des années passées et s'il y en a cette année?

The Chairman: Losses on accounts receivable in past years.

Mr. Herring: No, nothing significant. We have not had to write off losses of any consequence in the past five years that I have been with the Corporation.

M. Leblanc: A la page 7 des réponses à l'étude de la gestion et du contrôle financier, document préparé par le Vérificateur général, en ce qui concerne les immobilisations, on dit, dans la réponse en date du 31 mars 1978, «qu'une société d'experts comptables a été retenue pour venir en aide à notre personnel dans l'établissement d'un répertoire.»

Est-ce qu'on pourrait connaître le nom de la firme dont les services ont été retenus?

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Mr. Herring: The outside firm of consultants who assisted us was Systems Dimensions Limited, actually; SDL.

Mr. Leblanc: Who?

Mr. Herring: SDL.

M. Leblanc: Où en sont-ils rendus dans la procédure de l'établissement du contrôle des immobilisations? Ont-ils terminé leur travail?

Mr. Herring: Yes, Mr. Chairman, the work is finished and at various stages, in two or three of the museums, we have implemented control over the fixed assets.

The Chairman: Is SDL a firm of chartered accountants?

Mr. Herring: No, they are a systems firm, a computer systems firm.

M. Leblanc: C'est curieux que l'on mentionne ici une firme d'experts-comptables.

Mr. Herring: As I mentioned earlier, Mr. Chairman, we have had one consultant help us with the preparation of a manual including this area and that is Mr. Phil Dixon, from Frazer and Otton, a firm of chartered accountants in Ottawa.

[Traduction]

investigation made? Have you already suffered losses on accounts receivable?

Le président: Monsieur Herring.

M. Herring: Je m'excuse, monsieur le président, je ne sais pas si j'ai bien suivi la question.

La proportion de nos ventes à crédit est très petite, je dirais moins de 10 p. cent. La plupart de nos ventes se font dans les boutiques ou par correspondance, et les comptes sont payés comptant. Le total des comptes à recevoir en souffrance, comme j'ai déjà dit, s'élève à environ \$71,000. Pour ce qui est de ces comptes à recevoir non payés, nous étudions les plus grands montants, qui représentent en général les gens avec qui nous faisons affaires de façon continue et, s'ils n'agissent pas selon nos désirs, nous refusons de leur vendre à nouveau.

The Chairman: Mr. Leblanc.

Mr. Leblanc: Mr. Chairman, I have not been told whether there have been losses on accounts receivable during the past years and this year?

Le président: Les pertes sur les comptes à recevoir au cours des dernières années.

M. Herring: Non, rien d'important. Nous n'avons pas dû assumer des pertes importantes au cours des cinq années durant lesquelles j'ai travaillé avec la société.

Mr. Leblanc: On page 7 of the Responses to Financial Management and Control Study, a document prepared by the Auditor General, under the heading Fixed Assets, the response as of March 31, 1978, states that "A firm of chartered accountants retained to assist our staff in developing an inventory system."

Could you tell us the name of the firm whose services were retained?

M. Herring: Les experts-conseils du secteur privé qui nous ont aidés, s'appelaient *System Dimensions Limited* ou SDL.

M. Leblanc: Quel était le nom de cette entreprise?

M. Herring: Elle s'appelait SDL.

Mr. Leblanc: Have they completed setting up a fixed assets control system?

M. Herring: Oui, monsieur le président. Ils ont terminé ce projet et dans 2 ou 3 de nos musées, le système de contrôle est déjà en vigueur.

Le président: La SDL est-elle une société de comptables agréés?

M. Herring: Non, il s'agit d'une entreprise qui établit des systèmes de contrôle par ordinateur.

Mr. Leblanc: I find it rather strange that they should be described as a firm of chartered accountants.

M. Herring: Comme je l'ai mentionné tantôt, M. Phil Dixon, comptable agréé chez Frazer and Otton, d'Ottawa nous a aidés à préparer le manuel qui explique le système.

[Text]

M. Leblanc: Si le travail a été complété, quelle est maintenant la valeur exacte de vos immobilisations?

Ms. McQueen: I think we will have to get you that information, Mr. Chairman.

The Chairman: They cannot answer that. They would have to provide us with that information, Mr. Leblanc.

Mr. Leblanc: Well, I think it is important that we know what they have in stock . . . Evidemment, les immobilisations sont différentes des stocks. Quand vous parlez d'immobilisations, il s'agit des bâtisses que vous possédez, ou du mobilier, je suppose . . . Que signifie selon vous le terme «immobilisations»?

Mr. Herring: What is referred to here, Mr. Chairman, is our non-artifact assets. Basically this refers to furniture and fixtures, vehicles, things of this nature. The reason why the exact value of that inventory is not readily known to us is simply a fact of the government accounting system, whereby these items are charged and expensed in the year in which they were purchased. The control mechanisms we were talking about referred to making sure those assets are under control and used in accordance with their purchase. The actual value in terms of balance-sheet reporting is not a requirement of the National Museums.

M. Leblanc: Le Conseil du Trésor a-t-il eu l'occasion d'examiner les rapports préparés à propos des immobilisations? Et est-ce que vous êtes satisfaits?

The Chairman: Mr. Silverman.

Mr. Silverman: Mr. Chairman, our position, our policy, is that significant information relating to the use of assets should be expressed in financial terms and integrated with the principal budgetary accounting and reporting systems of departments. That is a broad, sweeping policy. Each situation has to be looked at independently: what is significant in the information that would be obtained, the dollar value, etc. Specifically, in the Museum we have not looked at the work being done in control of fixed assets. This is one of the items that would be followed up at a future date.

The Chairman: You have not looked at or monitored this aspect of your guidelines, Mr. Silverman, as far as the Museum is concerned?

Mr. Silverman: No, we have not.

The Chairman: Is there any reason for that?

Mr. Silverman: We have completed an evaluation in the Museum Corporation; we will call a phase-three evaluation; and control of fixed assets was not part of that evaluation.

Le président: Monsieur Leblanc.

M. Leblanc: Merci monsieur le président.

Concernant les stocks . . . on dit qu'une étude de «faisabilité» a été entreprise et terminée par un conseiller de l'extérieur. Qui est ce conseiller de l'extérieur?

[Translation]

Mr. Leblanc: Since the project has been completed, you can now tell us the exact value of your fixed assets.

Mme McQueen: Nous pouvons vous donner ces renseignements plus tard, monsieur le président.

Le président: Ils ne peuvent pas répondre à cette question maintenant, monsieur Leblanc. Nous recevrons ces renseignements plus tard.

M. Leblanc: A mon avis, il serait important de savoir la valeur de leurs actions . . . Fixed assets are obviously not the same as stocks. I assume you are speaking of buildings and furnishings when you refer to fixed assets. How exactly do you use the term, "fixed assets"?

M. Herring: Le terme désigne tout sauf les objets qui sont exposés dans nos musées, surtout les meubles, installations et véhicules. Nous ne saurions vous donner la valeur exacte de ces immobilisations à cause du système de comptabilité utilisé par le gouvernement. Tous nos achats dans ce domaine sont attribués à l'année financière dans laquelle les transactions ont lieu. Les mécanismes de contrôle dont je vous ai parlé nous permettent de surveiller nos achats et à empêcher tout abus du matériel. Les musées nationaux n'exigent pas la préparation d'un état financier qui étale la valeur réelle de tout ce matériel.

Mr. Leblanc: Did Treasury Board have a chance to study the reports dealing with your fixed assets? Did Treasury Board give its approval?

Le président: M. Silverman a la parole.

M. Silverman: Monsieur le président, selon notre politique, tous les renseignements pertinents qui portent sur l'utilisation de nos fonds doivent faire partie d'un rapport financier et se conformer au système de comptabilité et des prévisions budgétaires préparées par les ministères. Voilà donc notre politique générale. Il faudrait néanmoins examiner chaque situation afin de déterminer le niveau des dépenses et les renseignements pertinents qui sont disponibles. Nous n'avons pas encore étudié le travail qu'on a fait pour établir un système de contrôle pour nos immobilisations. C'est une question qui sera étudiée plus tard.

Le président: Me dites-vous que vous n'avez pas encore étudié cet aspect particulier de vos directives?

M. Silverman: C'est exact.

Le président: Y a-t-il une raison?

M. Silverman: Nous avons déjà terminé notre première évaluation, et nous procéderons bientôt à la troisième étape. La question du contrôle des immobilisations n'a pas fait partie de cette évaluation.

The Chairman: Mr. Leblanc has the floor.

Mr. Leblanc: Thank you, Mr. Chairman.

It is stated here that a feasibility study of your stocks was made by an outside consultant. Who was this consultant?

[Texte]

• 1200

Mr. Herring: I referred to the outside consultants a moment ago, the SDL in conjunction with Frazer and Otton.

M. Leblanc: Alors, un conseiller a examiné tout le système comptable ainsi que les stocks et une autre maison a examiné tout le problème des immobilisations, si je comprends bien.

Mr. Herring: No, Mr. Chairman, they worked in conjunction. The accountant reviewed the internal control systems for the inventory control, and the SDL people worked on the mechanization of the system for keeping track of and reporting on our inventory control.

M. Leblanc: Quelles dépenses avez-vous faites pour ces gens de l'extérieur qui vous ont aidés à mettre de l'ordre dans votre système comptable?

Mr. Herring: Mr. Chairman, I believe the total investment would be about \$20,000 for the two consultants.

M. Leblanc: Si je comprends bien, vous n'aviez pas chez vos propres cadres le personnel nécessaire pour faire ce travail et vous avez été obligés d'aller à l'extérieur.

Mr. Herring: Yes, Mr. Chairman, we will continue to require outside assistance of this nature, given the fact we are a fairly small organization and just simply cannot afford the specialization required.

M. Leblanc: Merci, monsieur le président.

The Chairman: I wonder if I might just ask this: the \$20,000 in consulting fees with Mr. Dixon of Frazer and Otton, and with SDL, that was over how many years?

Mr. Herring: Over a period of two years.

The Chairman: Two years.

Mr. Herring: Two years plus, not continuously. We have called them both in on occasion, but they have not been on our premises on a continuous basis for that period of time.

The Chairman: Just before I go to Mr. Alexander I would like to acknowledge the presence of some members of the Public Service who are on a senior management course on government expenditures. We welcome you, and may your course be very successful and enlightening. Mr. Alexander.

Mr. Alexander: Thank you, Mr. Chairman. There were some questions raised regarding inventories, but I did not hear what the consultants' findings were, whether they have been implemented and in what way this will improve your marketing system. Will it be more comprehensive?

Mr. Herring: Mr. Chairman, the nature of their studies was not to necessarily provide us with findings and recommendations but to actually write procedures for us and to implement, and we have been doing that.

Mr. Alexander: I just note that this feasibility study was undertaken and completed by an outside consultant. We have

[Traduction]

M. Herring: J'ai parlé de ces experts-conseils du secteur privé il y a un instant. Il s'agit de la SDL, qui a travaillé conjointement avec la Société Frazer and Otton d'Ottawa.

Mr. Leblanc: If my understanding is correct, one adviser studied your stocks and bookkeeping system, and another firm worked on your fixed assets.

M. Herring: Non, puisque les deux ont travaillé ensemble. Le comptable agréé a étudié notre système de contrôle interne aux fins de notre stock, et les représentants de la SDL ont mis au point un système de contrôle par ordinateur qui nous permet de nous y retrouver.

Mr. Leblanc: How much did you pay these outside consultants to help you organize your bookkeeping?

M. Herring: Nous avons payé ces deux experts-conseils environ \$20,000 pour faire ce travail.

Mr. Leblanc: If my understanding is correct, yourselves did not have the necessary qualified personnel to do this work and that is why you had to hire consultants from the private sector.

M. Herring: C'est exact, monsieur le président. Nous sommes une assez petite organisation et nous ne pouvons pas engager en permanence le personnel qualifié dont nous avons besoin. Pour cette raison, nous allons continuer à faire appel au secteur privé.

Mr. Leblanc: Thank you, Mr. Chairman.

Le président: Puis-je vous demander pendant combien de temps vous avez fait appel à SDL et à M. Dixon de Frazer and Otton?

M. Herring: Nous leur avons payé \$20,000 au cours d'une période de deux ans.

Le président: Deux ans, vous dites.

M. Herring: Oui, un peu plus de deux ans, mais ils n'ont pas travaillé avec nous de façon permanente pendant cette période. Nous les avons plutôt consultés au besoin.

Le président: Avant de céder la parole à M. Alexander, je voudrais attirer à l'attention de tout le monde la présence de quelques membres de la Fonction publique qui suivent un cours de gestion au niveau des cadres dans le domaine des dépenses gouvernementales. Nous vous accueillons tous et vous souhaitons beaucoup de succès. M. Alexander a la parole.

M. Alexander: Merci, monsieur le président. On a posé quelques questions au sujet des stocks, mais j'ignore toujours les résultats du travail des experts-conseils que vous avez engagés. Je ne sais toujours pas si leurs recommandations ont été adoptées et si votre système d'inventaire et de contrôle seront améliorés. Allez-vous adopter un système plus compréhensif?

M. Herring: Monsieur le président, le but de ces études n'était pas de formuler des recommandations mais plutôt d'établir des procédés que nous pourrions suivre. De fait, nous adoptons de nouvelles méthodes dans ce domaine.

M. Alexander: Je vois qu'une étude de faisabilité a été entreprise et terminée par un conseiller de l'extérieur. Nous

[Text]

not heard the name, and this is your updated response as of March 31. You then state:

Recommendations that have been received, when implemented, will produce the desired information.

So I assume that there were recommendations given and, when implemented, they will produce the desired information. I will ask this of the Auditor General: are you aware of this particular problem, sir, and if so, what is your answer in that regard?

Mr. Chatelain: Mr. Chairman, we have just touched on two different areas, but there are similarities between the two. We have fixed assets and inventories. In both cases we have recommended that there should be systems in place to control and account for both fixed assets and inventories of stock. In both instances the National Museums have indicated that they have sought and obtained outside assistance to help them develop and implement systems in this regard. I believe that especially the discussion here on fixed assets justify that there were questions raised as to, for instance, what the value is of the fixed assets. That the Committee could not obtain an answer, I think, is ample proof as to what we mean. There should be a control account on fixed assets to which should be added the purchases, if you wish, and from which should be deducted the disposals. Periodically, there should be physical counts to compare to the control account. This is what we call control.

• 1205

In the case of inventories, our recommendations are similar. Regarding the recommendations of the outside consultant, we feel that there is some progress. However, we do not feel that there has been very aggressive action yet in implementing the recommendations of this consultant.

Mr. Alexander: All right, then let me go back again. What aggressive action does the Museum intend to take in order to comply with the recommendations of the Auditor General regarding inventories and, if you will, fixed assets? What is the aggressive action that is required and that you now contemplate?

The Chairman: Mr. Herring.

Mr. Herring: It is difficult to respond to a question like that. We are moving as quickly as we possibly can. As I said, we have completed an inventory of several of the components of the Corporation and we have been setting up the system just as quickly as we possibly can. As far as the controls over our publications inventory are concerned, we have the kind of control accounting and stocktaking that Mr. Chatelain referred to.

Mr. Alexander: I want to thank you for your answer, but you notice the words that the Auditor General used were "aggressive action". It was submitted to us earlier that if this Committee felt that, you know, there should be more action—I forget who said that—that this was what you were going to do. Knowing that you are very concerned about the attitude of the Auditor General, I want to commend you for the steps that you have taken so far, but there does seem to be a little—I will

[Translation]

ignorons toujours l'identité de ce conseiller de l'extérieur, mais vous nous avez donné la réponse suivante le 31 mars:

Les recommandations qui ont été faites, une fois mises en application, fourniront les renseignements voulus.

Si je comprends bien, des recommandations ont été faites et elles vous permettront d'obtenir les renseignements voulus une fois qu'elles seront mises en application. Est-ce que le vérificateur général pourrait me dire s'il est au courant de ce problème et s'il peut nous proposer une solution?

M. Chatelain: Monsieur le président, nous avons parlé de deux sujets différents, mais il existe des similitudes entre les deux. Il s'agit d'immobilisations et de stocks. Dans les deux cas, nous avons recommandé l'établissement de systèmes de contrôle afin de tenir compte et des immobilisations et des inventaires. Dans les deux cas, les Musées nationaux nous ont dit qu'ils ont fait appel aux experts-conseils du secteur privé afin de mettre au point et appliquer de tels systèmes. La discussion que nous venons d'avoir au sujet des immobilisations justifie les questions qu'on a posées au sujet de la valeur de ces immobilisations. Le fait même que le Comité n'a pas pu obtenir une réponse démontre amplement le bien-fondé de cette observation. Il devrait y avoir un compte de contrôle pour l'actif immobilisé auquel il faudrait ajouter les achats et dont il faudrait soustraire les ventes. Il faudrait procéder périodiquement à un inventaire que l'on comparerait à ce compte de contrôle. Voilà ce que nous appelons un contrôle.

Dans le cas des stocks, nos recommandations sont identiques. En ce qui concerne les recommandations portant sur le consultant extérieur nous estimons qu'il y a du progrès. Quoi qu'il en soit, nous ne pensons pas qu'on ait mis beaucoup d'empressement à appliquer ces recommandations.

M. Alexander: Très bien, alors, revenons là-dessus. Avec quel empressement le Musée se propose-t-il d'appliquer les recommandations du vérificateur général concernant les stocks, et, si vous voulez, l'actif immobilisé? Quelles sont les mesures qui s'imposent et que vous envisagez?

Le président: Monsieur Herring.

M. Herring: Il est difficile de répondre à une question comme celle-là. Nous faisons aussi vite que possible. Je répète, nous venons de terminer l'inventaire de plusieurs des sections de la Société et nous avons établi le programme aussi rapidement que c'était possible. En ce qui concerne les contrôles s'appliquant à notre stock de publications, notre comptabilité fonctionne comme l'a expliqué M. Chatelain.

M. Alexander: Je vous remercie de votre réponse, mais vous avez entendu que le vérificateur général a parlé d'empressement. Quelqu'un nous a fait remarquer tout à l'heure,—je ne me souviens plus qui—que si le comité jugeait qu'il fallait davantage d'empressement, c'était ce que vous alliez faire. Sachant que vous faites grand cas de l'attitude du vérificateur général, je tiens à vous féliciter pour les mesures que vous avez prises jusqu'à maintenant, encore que les choses semblent

[Texte]

not call it "foot dragging" because that is not nice—but there should be more aggressive action taken.

Let me ask you another question. What about the status of the delegation-of-authority document, which I believe is on page 4? I notice that you agree with this recommendation and the new delegation-of-authority document has been forwarded to the Minister for his approval. Has the approval been given as yet?

Mr. Herring: Mr. Chairman, not that we are aware of at this point in time. Apparently, once the Minister received our delegation document, he thought it best to compare it with the other cultural agencies within the Secretary of State Department and, I guess, in rounding up similar documentation from the other agencies, it has taken some time. We have not received the signed document back, nor have we been questioned by him in respect of that document.

Mr. Alexander: Did he give you any timeframe in terms of when you would receive it?

Mr. Herring: We ask on a daily basis and we receive a response that it will be any day, but we still have not received it.

Mr. Alexander: That is what you call foot dragging. Mr. Auditor General, have you any comment in this regard? Incidentally, when did you first place this document before their eyes? How long have they had it now?

Mr. Herring: March 1.

Ms. McQueen: March 1.

Mr. Alexander: March 1. Is this unusual, Mr. Auditor General? Is there a problem here?

The Chairman: Obviously.

Mr. Chatelain: Mr. Chairman, we made that recommendation in November, 1976.

Mr. Alexander: That is right. So there is a problem.

The Chairman: It is still going on on a day-to-day basis.

Mr. Alexander: That is right. We know there is a problem there and apparently you are being hampered, you have done your job, but it is the other side that is certainly holding you back.

Mr. Chairman, have I any more time? I guess I have, have I not, sir?

The Chairman: I am just wondering whether I could interject here. Yes, sir, you have. I would like to find out what Treasury Board has been doing in this . . .

Mr. Alexander: I was going to get to that, so you have asked . . .

The Chairman: Mr. Silverman.

Mr. Alexander: . . . your question, not on my time.

Mr. Silverman: Mr. Chairman, just going back a point, if I may, in response to the question of control of fixed assets, I indicated that we had not looked at it. I have a note here indicating that, in fact, we did look at the control of fixed

[Traduction]

légèrement traîner en longueur; le mot est peut-être trop fort, mais il faudrait y mettre un peu plus d'empressement.

Permettez-moi de vous poser une autre question sur le document concernant la délégation de pouvoir dont on parle, je crois, à la page 4? Je note que vous approuvez cette recommandation et que le nouveau document sur la délégation de pouvoir a été soumis à l'approbation du ministre. L'a-t-il déjà approuvé?

M. Herring: Pas que nous sachions. Il semble que, lorsque le ministre a reçu notre document, il a jugé préférable de le comparer avec les documents analogues qui existent pour les autres organismes culturels dépendant du Secrétariat d'État, et c'est ce qui a pris du temps. Le document signé ne m'a pas été retourné, et le ministre ne nous a pas non plus interrogé à ce propos.

M. Alexander: Vous a-t-il dit à quelle date vous le recevriez?

M. Herring: Nous posons quotidiennement la question, et on nous répond que ce sera d'un jour à l'autre, mais nous ne l'avons pas encore reçu.

M. Alexander: C'est ce qu'on appelle faire traîner les choses en longueur. Qu'en pensez-vous, monsieur le vérificateur général? A propos, quand leur avez-vous communiqué ce document pour la première fois? Depuis combien de temps l'ont-ils en leur possession?

M. Herring: Le 1^{er} mars.

Mme McQueen: Le 1^{er} mars.

M. Alexander: Le 1^{er} mars. Est-ce exceptionnel, monsieur le vérificateur? Y a-t-il un problème ici?

Le président: De toute évidence.

M. Chatelain: Monsieur le président, nous avons présenté cette recommandation en novembre 1976.

M. Alexander: Effectivement. Il y a donc un problème.

Le président: C'est encore au jour le jour.

M. Alexander: Effectivement. Nous savons qu'il y a là un problème, et, semble-t-il, on vous met des bâtons dans les roues; vous avez fait votre travail, et c'est de l'autre côté qu'on vous retarde.

Me reste-t-il du temps, monsieur le président? Je crois que oui, n'est-ce pas?

Le président: J'aimerais intervenir ici. Oui, j'aimerais savoir ce qu'a fait le Conseil du Trésor dans ce . . .

M. Alexander: J'allais justement poser la question . . .

Le président: Monsieur Silverman.

M. Alexander: . . . et vous l'avez fait, mais pas sur mon temps de parole.

M. Silverman: Revenons, si vous le voulez bien, à la réponse sur le contrôle de l'actif immobilisé . . . j'ai indiqué que nous ne nous étions pas penchés là-dessus. Or, j'ai ici une note indiquant que nous avons bel et bien étudié le contrôle de l'actif

[Text]

assets and reiterated the position taken by the Auditor General that control had to be improved.

• 1210

In response to the question concerning delegation of authority instrument, once again, when we talked to the museum people several months ago we indicated the document did need updating. We have not followed that up since that conversation.

Mr. Alexander: Well, why not?

Mr. Silverman: That is a very good question.

Mr. Alexander: Sure it is—and I want a good answer.

The Chairman: One of the great problems this Committee is having is the lack of follow-up and the lack of monitoring.

Mr. Alexander: Well, let us have his answer then, Mr. Chairman. Why have you not followed that up? You said that it needs updating. If they know that they did not say that, so let us get together now and let us see just what we are doing.

Mr. Silverman: Mr. Chairman, we talked to the museum people and they agreed the document did need updating. They had placed it in front of the minister and there is not much more we can really do except that.

Mr. Alexander: Is the updated document before the minister now?

Mr. Silverman: My understanding is that it is.

Mr. Alexander: All right. Have you any drag with the minister?

Mr. Silverman: I am afraid not.

The Chairman: Mr. Silverman, in cases like this, why is it that Treasury Board then would consider appropriation or allocation of resource next round? The quickest way to bring these things into line is to hold up resource.

Mr. Silverman: Mr. Chairman, in the case of a delegation of authority document, when you comment that there is not one and that there should be one, that it has been placed before the minister and that the museum people are following up on a regular basis, to go back continually on a daily basis and ask where it is is very difficult. They have an internal audit function which handles that particular item, and they have an executive and a management board. There is not much more I can really add.

The Chairman: Well, it is just "operation shrug", is it not?

Mr. Alexander: Or footdragging, sir.

The Chairman: Or footdragging, yes.

Mr. Alexander.

Mr. Alexander: Thank you, sir. I want to get into another matter that I think was first referred to, and that is control over advance payments. I shall just read a couple of sentences out of the Auditor General's Report, page 170. I will not read

[Translation]

immobilisé et que nous avons repris la position du vérificateur général en disant qu'il fallait améliorer ce contrôle.

En ce qui concerne la délégation de pouvoir, là encore, lorsque nous nous sommes entretenus avec les représentants du musée il y a plusieurs mois, nous avons indiqué la nécessité d'une remise à jour de ce document. Depuis ces entretiens, nous n'avons pas suivi ce qui s'était passé.

M. Alexander: Pourquoi pas?

M. Silverman: C'est une très bonne question.

M. Alexander: Bien sûr, et je veux une réponse qui le soit aussi.

Le président: L'un des grands problèmes qui se pose à notre Comité, c'est l'absence de suivi, c'est l'absence de contrôle.

M. Alexander: Alors, qu'on nous réponde, monsieur le président. Pourquoi n'avez-vous pas suivi cela? Vous avez dit qu'il fallait le mettre à jour. S'ils savent qu'ils n'ont pas dit une chose pareille, mettons-nous ensemble et voyons ce que nous pouvons faire.

M. Silverman: Nous nous sommes entretenus avec les représentants du musée qui étaient d'accord sur la nécessité de mettre ce document à jour. Ils l'ont soumis au ministre et ils ne peuvent guère faire autre chose.

M. Alexander: Le document mis à jour est-il maintenant devant le ministre?

M. Silverman: Je crois savoir que oui.

M. Alexander: Très bien. Avez-vous des influences auprès du ministre?

M. Silverman: Je crains que non.

Le président: Monsieur Silverman, dans des cas comme celui-ci, pourquoi le Conseil du Trésor attendrait-il le prochain budget pour accorder des fonds? La façon la plus rapide de procéder n'est-elle pas de réserver les crédits?

M. Silverman: Dans le cas d'une délégation de pouvoir, on a vu qu'il n'y avait pas de document et qu'il devrait y en avoir un; cela a été soumis au ministre et les gens du musée suivent cela de près; ils font des démarches quotidiennes pour savoir où en sont les choses, mais c'est très difficile. Ils disposent d'un système de contrôle pour ce genre de cas et ils ont un conseil d'administration. Je ne vois pas ce que je pourrais ajouter.

Le président: C'est simplement une «opération de je-m'en-fichisme», n'est-ce pas?

M. Alexander: Ou bien on fait traîner les choses en longueur.

Le président: Ou bien on fait traîner les choses en longueur. Oui.

Monsieur Alexander.

M. Alexander: Merci, monsieur. Je voudrais revenir au contrôle sur les paiements anticipés. Je vais simplement citer quelques phrases du rapport du vérificateur général, page 188.

[Texte]

the whole thing because, obviously, we do not have time. But he states.

In . . . our 1975 report, it was observed that there were weaknesses in the system of accounting for advances and that accounting records were incomplete in this respect.

He then goes on to say

These outstanding advances are not identified in the Public Accounts.

And he goes on to say

Effective financial control requires the establishment of an accounting system to determine the status of outstanding advances . . .

And last but not least:

Advances which are in excess of amounts set by terms and conditions approved by the Treasury Board and have not been accounted for at the year end should be disclosed in the Public Accounts.

Mr. Auditor General, could you bring me up to date on those four statements please, sir?

Mr. Chatelain: Yes, Mr. Chairman.

The Chairman: We should not have given him any time because he has gone back to grants and contributions, but nevertheless . . .

Mr. Alexander: Well, I am sorry but this is all financial control.

The Chairman: It is all right, sir. Mr. Chatelain.

Mr. Chatelain: Mr. Chairman, this goes back really to our 1974 report. We first reported on this in 1974 and indicated that the National Museums should exercise additional accounting control on the status of the contributions at that time—they are now called grants—and list within the corporations's own records the amounts outstanding or unaccounted for of these contributions. In other words, we are recommending that there should be a system in place so that there would be a continuous follow-up on these advances and accountability—a follow up on the accountability of these advances, if you wish. I am using the word "advances" here but it may have several meanings. So that was really the thrust of our recommendation at the time, and we are still abiding by that recommendation that there should be in place a system whereby a continuous follow-up of these advances may be made.

Now, regarding the publication of the outstanding amount of these advances in the public accounts—this is another matter. We covered this when we discussed here the government wide issues on grants and contributions, and we indicated that, of course, Treasury Board in its new circular on grants and contributions could not require departments to publish the amount of the advances that would be over and above the terms and conditions of grants and contributions because that would be recognizing that departments can depart from the regulations, and they should not. Therefore, in essence what I am saying is we cannot ask departments to publish in the Public Accounts the amount of the outstanding advance that is

[Traduction]

Bien entendu, je ne lirai pas tout, car nous n'avons pas le temps. Voici ce qu'il dit:

dans . . . notre rapport de 1975, nous disions qu'il y avait des faiblesses dans la façon de rendre compte des avances et que les registres comptables à cet égard étaient incomplets.

Il poursuit en disant:

Ces avances en circulation ne sont pas mentionnées dans les comptes publics.

Et il dit encore:

Un système efficace de contrôle financier exige l'établissement d'un système comptable afin de déterminer le statut des avances en circulation . . .

Enfin, et ce n'est pas le moins important:

Les avances qui dépassent les montants fixés selon les modalités approuvées par le Conseil du Trésor et dont il n'a pas été rendu compte à la fin de l'année devraient être signalées dans les Comptes publics.

Monsieur le vérificateur général, pourriez-vous me dire ce qui a été fait à la suite de ces quatre déclarations?

M. Chatelain: Oui, monsieur le président.

Le président: Nous n'aurions pas dû lui permettre d'intervenir, car le voilà revenu aux subventions et aux contributions, mais peu importe . . .

M. Alexander: Je suis désolé, mais tout cela concerne l'inspection des finances.

Le président: Bien. Monsieur Chatelain.

M. Chatelain: Cela remonte en fait à notre rapport de 1974 où nous avons signalé pour la première fois que les musées nationaux devraient contrôler de plus près le statut des contributions—celles-ci portent désormais le nom de subventions—et qu'ils devraient faire figurer dans leur bilan les montants en circulation ou les montants non comptabilisés. Autrement dit, nous recommandions la mise en place d'un système qui permettrait de comptabiliser continuellement les avances; ce système permettrait, si vous voulez, de les retrouver dans la comptabilité. J'emploie le mot «avances», mais ce mot a sans doute plusieurs sens. Voilà donc en quoi consistait notre recommandation à l'époque, et nous maintenons encore qu'il faudrait instaurer un système pour pouvoir suivre en permanence ce qui advient de ces avances.

En ce qui concerne la publication dans les comptes publics des montants en circulation, c'est tout autre chose. Il en a été question lorsque nous avons discuté ici des subventions et des contributions de l'État, et, bien entendu, nous avons indiqué que la nouvelle circulaire du Conseil du Trésor ne devait pas exiger des ministères qu'ils publient le montant des avances qui échappent aux modalités des subventions et contributions; sinon, cela reviendrait à admettre que les ministères peuvent déroger à la réglementation; or, il n'en est pas question. Autrement dit, nous ne pouvons pas demander aux ministères qu'ils publient dans les Comptes publics le montant des avances en circulation échappant aux modalités qui leur sont applicables, car elles doivent les respecter.

[Text]

over and above the terms and conditions because they are not supposed to go above the terms and conditions.

I do not know if I am making this thing clear.

Mr. Alexander: Oh, yes. Are you happy with that conclusion reached by the Board?

Mr. Chatelain: Mr. Chairman, yes, I am. I am. I am satisfied with this.

However, in the case of the National Museums now, after a reasonable period of time—and I have not defined what I mean by that—if the grants—now they are called grants—have not been accounted for in accordance with the terms and conditions of the agreements covering these grants, if they are not accounted for after a reasonable period of time, they should be set as accounts receivable and they should be followed up.

• 1215

Mr. Alexander: Have we taken any action in that regard? This is to the Museums.

The Chairman: Ms. McQueen.

Ms. McQueen: Mr. Chairman, I would like Mr. Herring to answer the first part of this and then I would like the Director of our grants program, the Museum Assistance Program, Mr. Nichols, to follow it up from there because I think he can give you some more recent information.

The Chairman: Mr. Herring.

Mr. Herring: We simply follow up on all of our grants and contributions. Once the project reaches a stage at which it is no longer going to proceed, then we ask for the funds back and we recover the funds.

Mr. Alexander: Are you happy, sir?

The Chairman: Mr. Chatelain.

Mr. Chatelain: Mr. Chairman, again to go back to our recommendation, we would like to see a system in place where this follow-up is done automatically, and it does not have to be built up from individual files. It should be done on a continuous basis. The system should be in place.

The Chairman: Ms. McQueen.

Ms. McQueen: I would like the Director of the grants program to describe the way we do this.

The Chairman: Mr. Nichols.

Mr. Dann Michols (Director, Museum Assistance Program): Basically we have absolutely no difficulty with this recommendation and have moved to implement a system. We now have it on the computers which the national inventory, another one of our programs use. We are keeping accurate record of exactly where the money has gone, what commitments we have made, and how the projects are faring.

The point made, I think, by the Auditor General's representative was reasonable length of time. The community which we deal with, the museum community, is not overly sophisticated, not overly endowed with resources, and some of the projects run into problems. There have been a couple that we made commitments to in 1973-74 and for one reason or

[Translation]

Je ne sais pas si je me suis fait bien comprendre.

M. Alexander: Oh si. Êtes-vous satisfait de cette conclusion du Conseil?

M. Chatelain: Oui, monsieur le président. J'en suis satisfait.

Quoi qu'il en soit, dans le cas des musées nationaux, aux termes d'un délai raisonnable,—et je n'ai pas défini ce que j'entendais par là,—si les subventions, car c'est ainsi qu'on les appelle désormais, n'ont pas été comptabilisées conformément aux modalités fixées par les ententes qui s'y rattachent, elles devraient être considérées comme des comptes à recevoir et elles devraient ensuite faire l'objet d'un contrôle.

M. Alexander: Avons-nous pris des mesures à cet égard? Je veux parler des musées?

Le président: M^{me} McQueen.

Mme McQueen: Monsieur le président, je vais demander à M. Herring de répondre à la première partie de cette question et, ensuite, au directeur des subventions de notre programme d'aide aux musées, M. Michols, de vous donner des informations supplémentaires.

Le président: Monsieur Herring.

M. Herring: Nous exerçons simplement un contrôle sur toutes les subventions et contributions que nous accordons. Une fois que le projet a atteint une phase où cela n'est plus nécessaire, nous demandons à être remboursés.

M. Alexander: Êtes-vous satisfait de ce système?

Le président: Monsieur Chatelain.

M. Chatelain: Monsieur le président, comme vous l'avez recommandé, nous aimerions qu'un système permette d'assurer ce contrôle automatiquement et que cela ne se fasse pas selon les circonstances. Un système de contrôle devrait être mis en place de façon permanente.

Le président: Madame McQueen.

Mme McQueen: Je vais demander au directeur du programme de subventions de vous décrire ces modalités.

Le président: Monsieur Michols.

M. Dann Michols (directeur du Programme d'aide aux musées): Cette recommandation ne nous pose aucune difficulté. En effet, nous avons déjà un système de contrôle de ce genre, par ordinateur, avec un autre de nos programmes, soit l'inventaire national. Nous avons donc des dossiers très précis sur les allocations de fonds, la façon dont ils ont été dépensés et les résultats des projets.

Le représentant du vérificateur général a parlé d'un délai raisonnable. Le secteur des musées n'étant pas débordant de ressources, il arrive parfois que certains projets se heurtent à des difficultés. Par exemple, en 1973-1974, nous nous étions engagés à financer deux projets et, pour une raison ou pour une autre, les fonds venant de la province, du secteur privé ou

[Texte]

another funds coming in from the province or from the private sector on fund-raising campaigns—the projects just take a certain length of time.

We feel we are in control of the situation and we do not feel we should revoke our commitment from the museum. There are no grants outstanding that we do not feel action within that community is being precipitated.

Mr. Alexander: Mr. Chatelain, that was a reply. They seem to be moving in the right direction. Are there any comments you have to make?

Mr. Chatelain: Mr. Chairman, I am very satisfied with what I hear. I am delighted, as a matter of fact, to hear this. I can assure you we will follow it up.

Mr. Alexander: Is that my last question, Mr. Chairman?

The Chairman: Yes. The next name I have on the list is Mr. Brisco. Is there anybody on the government side?

Mr. Brisco: Mr. Chairman, if I were to ask questions it would be outside the format that you have established, and perhaps that would be better left for this afternoon's session.

The Chairman: I would appreciate it, Mr. Brisco.

Mr. Francis: I wonder if we could proceed with these questions. I was hoping that we could perhaps complete the work and not have an afternoon meeting.

The Chairman: There is no way we can do that. We have been meeting all morning on financial management and control system and there are still a few very vital questions to be asked. We have grants and contributions to work on yet and we have not covered those issues responsibly, in my opinion.

Mr. Brisco: I think it would be in the area of grants and contributions that I would wish to ask questions, Mr. Chairman. I would defer to some other member.

The Chairman: I am the slave of the Committee, Mr. Francis. There is a very serious area of subject matter here that has to be completed.

Mr. Clarke: Mr. Chairman, could I suggest on a point of order that we might have considered that the financial management and control study questioning was completed now, and rather than starting with only 10 minutes to go we defer the other topics to this afternoon?

Mr. Francis: If I could make an observation, Mr. Chairman, it seems to me that the comments have been very precise and to the point. The responses have been too. It seems to me the Committee should say to the National Museums that they should come back in the fall and we hope to have satisfactory answers for all the items that are pending, and that should be it. But we have served notice on them. We will come back on precisely these items that have not been brought up to date at this point.

The Chairman: You are speaking on financial management and control.

Mr. Francis: Yes, I am, Mr. Chairman.

The Chairman: Right, and that this afternoon be on grants and contributions.

[Traduction]

de la campagne de financement ont retardé quelque peu la réalisation de ces projets.

Nous estimons avoir le contrôle de la situation, et, en conséquence, nous ne devrions pas supprimer toute aide financière aux musées. En ce qui concerne les subventions actuelles, nous estimons que nos méthodes de contrôle sont suffisantes.

M. Alexander: Monsieur Chatelain, il semble donc que ce service s'oriente dans la bonne direction. Avez-vous des commentaires à faire?

M. Chatelain: Monsieur le président, je suis très satisfait de ce que je viens d'entendre. Je suis même ravi, en fait. Je peux vous assurer que nous allons surveiller tout cela de très près.

M. Alexander: Était-ce ma dernière question, monsieur le président?

Le président: Oui. Le prochain nom sur ma liste est celui de M. Brisco. Y a-t-il un député de la majorité qui veuille prendre la parole?

M. Brisco: Monsieur le président, les questions que j'aimerais poser dépassent un peu le sujet que nous étudions ce matin, je préférerais donc les réserver pour cet après-midi.

Le président: Merci, monsieur Brisco.

M. Francis: Peut-être pourrions-nous entendre ces questions, de sorte que nous n'aurions pas besoin de nous réunir cet après-midi?

Le président: C'est impossible. Pendant toute la matinée, nous avons étudié les systèmes de gestion et de contrôle financiers, et il y a encore quelques questions très importantes à poser. En ce qui concerne les subventions et les contributions, nous n'avons pas dûment examiné toutes les questions.

M. Brisco: C'est justement dans le domaine des subventions et des contributions que j'aimerais poser des questions, monsieur le président. Je laisse donc mon tour à un autre député.

Le président: Je suis l'esclave du comité, monsieur Francis. Nous avons encore un domaine très important à approfondir.

M. Clarke: J'aimerais invoquer le Règlement et vous proposer, étant donné que l'étude des systèmes de gestion et de contrôle financiers est pratiquement terminée, de reporter toutes les autres questions à cet après-midi, puisqu'il ne reste plus que 10 minutes avant la fin de la séance?

M. Francis: Monsieur le président, à mon avis, les commentaires qui ont été faits ont été extrêmement précis et fort pertinents. Les réponses aussi d'ailleurs. Le comité devrait dire aux représentants des musées nationaux de revenir à l'automne afin de nous fournir des réponses satisfaisantes sur toutes les questions qui n'ont pas encore été réglées. Ainsi, ils seront avertis que nous reviendrons précisément sur les questions dont les réponses ne nous ont pas vraiment satisfaits.

Le président: Voulez-vous parler du système de gestion et de contrôle financiers?

M. Francis: Oui.

Le président: Bien, cet après-midi, nous étudierons donc les subventions et les contributions.

[Text]

Mr. Francis: Obviously.

The Chairman: Yes. One item troubles me a little from this morning's testimony. We have heard that between SDL and a firm of chartered accountants we have had \$20,000 over two years spent on advice and I gather on a systems approach and perhaps some software programming. To me that—I beg your pardon?

• 1220

Mr. Francis: That does not buy very much.

The Chairman: That is the point I am getting at. I am very troubled. You have a 2,000-page procedure manual coming down in almost micro-detail for each desk and each function within your operations, and you tell us that there has been \$20,000 in outside consultants spent in here; what portion of this procedural manual has this \$20,000 applied to, and who are these people? It has been my personal experience that \$20,000 does not go very far in this area.

Mr. Herring: Mr. Chairman, I would have to check exactly what has been paid to the consultants, as far as this is concerned. As I said, the figure I gave you was my estimate of the expenditures, but it is somewhere in that neighbourhood. From those consultants in the case of Frazer and Otton we have obtained the use of one officer, one chartered accountant, Phil Dixon, on a part-time basis over the period, and we have obtained from SDL a suggested computer format and reporting system for the inventory control. The rest we have had to do ourselves.

The Chairman: You have had a suggested system; how close is this system to implementation?

Mr. Herring: As I said, we have been implementing it in stages, but I cannot advise the Committee that we have, in fact, implemented the inventory control system . . .

The Chairman: Has the software program been completed? Is it ready to go into action?

Mr. Herring: No, it is not completed, but I am saying that the procedures with respect to making sure that our inventory is being taken and that we have proper records on inventory have been implemented, and we are slowly going through—or as quickly as we can—the museums and taking stock. The SDL system is a system of continuous update and retrieval, and that system has not been implemented largely because we do not know whether it is advisable at this point. We are looking at the advisability of doing it in house with our own computer system, the national inventory system, or, in fact, using time-sharing, such as SDL, to implement the system.

The Chairman: I notice also in your response, that the audit committee had been appointed some time ago, comprising three members of the board of trustees. Mr. Bachand, are you chairman of the audit committee?

Mr. Bachand: I am, sir.

[Translation]

M. Francis: Bien sûr.

Le président: Bien. Il y a encore quelque chose qui me préoccupe en ce qui concerne les témoignages entendus ce matin. Nous avons entendu que \$20,000 ont été versés, au cours des deux dernières années, à la SDL et à un cabinet d'experts-comptables pour des services de consultation sur des systèmes de programmation informatique. A mon avis . . . pardon?

M. Francis: Avec cela, on ne va pas loin.

Le président: C'est justement ce qui me préoccupe. Vous nous avez dit que aviez un manuel de 2,000 pages indiquant, avec moult détails, les procédures à appliquer pour chaque service et chaque fonction; or, vous nous dites maintenant que vous avez dû dépenser \$20,000 pour des services de consultation à l'extérieur. A quelle partie de ce montant de \$20,000 le manuel de procédures s'applique-t-il? Quelles sont les personnes impliquées? Il me semble qu'avec \$20,000, on ne va pas loin dans ce domaine-là.

M. Herring: Monsieur le président, me permettez-vous de vérifier quel montant exactement a été payé en services extérieurs d'experts-conseils? Comme je vous l'ai dit, le chiffre que je vous ai donné correspondait à ma propre estimation des dépenses, ce n'est donc qu'un chiffre approximatif. Dans le cas de la Société Frazer and Otton, nous avons eu recours aux services d'un expert comptable, M. Phil Dixon, à temps partiel; quant à la SDL, elle nous a proposé un système de rapport par informatique pour notre contrôle des inventaires. Nous avons dû faire tout le reste nous-mêmes.

Le président: Ce système qui a été proposé par la SDL est-il sur le point d'être appliqué?

M. Herring: Comme je l'ai déjà dit, notre programme d'application se fait en plusieurs étapes mais, étant donné qu'elles ne sont pas terminées, je ne peux pas affirmer que notre système de contrôle des inventaires est en place . . .

Le président: Le programme informatisé est-il terminé? Est-il prêt à être appliqué?

M. Herring: Non, il n'est pas terminé, mais les procédures de contrôle de nos inventaires sont en place; cela prend du temps mais nous essayons de faire aussi vite que nous pouvons pour soumettre ainsi tous les musées à nos contrôles des inventaires. Le système de la SDL est un système de mise à jour et d'extraction des données, et, si nous ne l'avons pas encore appliqué, c'est essentiellement parce que nous ne jugeons pas souhaitable de le faire pour l'instant. Nous envisageons la possibilité de réaliser ce programme chez nous, avec nos propres ordinateurs du système des inventaires nationaux ou en utilisant les ordinateurs de la SDL à temps partiel.

Le président: Vous avez également dit, dans une de vos réponses, qu'un comité de vérification, composé de trois membres du Conseil des curateurs, avait été nommé il y a quelque temps. Monsieur Bachand, êtes-vous président de ce comité de vérification?

M. Bachand: Oui.

[Texte]

The Chairman: Perhaps you could give us some observation on the work of the audit committee. Has it reviewed its past accounts? How many meetings has it held? And are you satisfied that it is starting to move in and get these areas of financial control in hand?

Mr. Bachand: Yes, sir, I am satisfied that we are getting the answers, that we want, primarily. I am also satisfied with the schedule of audits that the committee has set for itself. It has proposed to us the type of work it will cover in the course of three years, the four components on different stages of the internal audit. For instance, it might go back to the same component two or three times, but it will cover, over a period—I think of two or three years—the full review of the four components in all the stages that we want—and the secretariat.

The Chairman: We were advised that the Department of Supply and Services had done some work and put in some guidance systems some time ago for National Museums. Has this work had ongoing benefit? Has it cleaned up some of the concerns that were expressed some years ago?

• 1225

Mr. Herring: I do not know, Mr. Chairman, exactly the consultants you are referring to from the Department of Supply and Services, but we have had—I really cannot . . .

The Chairman: In my opening statement to the Committee, I pointed out that work had been done two years ago and that the Department of Supply and Services had been brought in to review your financial management procedures, and as a member of this Committee, it is two years down the road now and very little seems to have happened in spite of this agreement with the Auditor General's statements.

Ms. McQueen: I know what you mean.

The Chairman: You do, Ms. McQueen?

Ms. McQueen: Yes. We understand your question now, Mr. Chairman. Go ahead.

Mr. Herring: I believe you are referring to the Audit Services Bureau of the Department of Supply and Services to assist us in taking care of the rather large outstanding balance in our contributions, outstanding contributions, at that time. They did a survey, at least they did audits for us which reduced the balance of the audits outstanding at that point to the present situation. Perhaps Mr. Michols can update you with respect to the present situation as to our outstanding contributions.

Mr. Michols: Yes. The figure that is mentioned in the report of \$3.8 million, \$1.6 million of which was unexpended, has now been reduced to a figure of about \$600,000 and concerns about seven projects which we were committed to. These, as I mentioned earlier, are either institutions with facilities under construction or . . . We are in control of exactly what those projects are and where they stand at this point in time.

The Chairman: Yes. Let me refer back again to the testimony that I read in at the opening of the meeting, 19:5 of Issue

[Traduction]

Le président: Pourriez-vous nous donner quelques informations sur le travail de ce comité? Avez-vous vérifié les comptes passés? Combien de fois vous êtes-vous réunis? Pensez-vous que vous allez bientôt exercer un contrôle adéquat sur toutes ces opérations financières?

M. Bachand: Oui, j'estime que nous obtenons les réponses que nous demandons, et c'est l'essentiel. Je suis également satisfait du programme de vérification mis au point par le comité. Ce programme s'étale sur trois ans et comprend quatre opérations qui doivent se dérouler à des étapes différentes du processus de vérification interne. Par exemple, on pourrait vérifier deux ou trois fois la même opération, mais nous voulons avoir la possibilité de faire une vérification complète des quatre opérations à toutes les étapes du processus, et cela pendant une période de deux ou trois ans.

Le président: On nous a dit que le ministère des Approvisionnements et Services avait fait quelques études à ce sujet à l'intention des musées nationaux. Cela vous a-t-il aidé? Cela a-t-il permis de résoudre certains problèmes qui s'étaient posés il y a quelques années?

M. Herring: Monsieur le président, je ne sais pas exactement à quels conseillers du ministère des Approvisionnements et Services vous faites allusion, mais nous avons eu—vraiment je ne peux pas . . .

Le président: Dans ma déclaration d'ouverture au comité, j'ai souligné que le travail avait été fait il y a deux ans et qu'on avait demandé au ministère des Approvisionnements et Services d'étudier vos procédures de gestion financière, et à titre de membre du Comité, j'estime—cela fait deux ans de cela maintenant—que très peu de chose a été fait en dépit d'un accord sur les déclarations du vérificateur général.

Mme McQueen: Je sais ce que vous voulez dire.

Le président: Vous le savez, mademoiselle McQueen?

Mme McQueen: Oui. Maintenant nous comprenons votre question, monsieur le président. Allez-y.

M. Herring: Je crois que vous faites allusion au Bureau des services de vérification du ministère des Approvisionnements et Services qui nous a aidés à ce moment-là à régler les problèmes posés par le nombre assez important des contributions en souffrance. Ils ont fait une étude, ou, du moins, des vérifications pour nous, ce qui a réduit le nombre des vérifications alors en souffrance. M. Michols pourra peut-être vous dire où nous en sommes actuellement en ce qui concerne nos contributions en souffrance.

M. Michols: Oui. Dans le rapport on mentionne le chiffre de 3.8 millions, dont 1.6 million n'a pas été dépensé; ce chiffre est maintenant réduit à \$600,000 et touche sept projets dans lesquels nous sommes engagés. Je le rappelle, il s'agit là d'institutions ayant des installations en construction ou . . . Nous savons exactement ce que sont ces projets et leur situation actuelle.

Le président: Oui. Je reviens de nouveau au témoignage que j'ai lu au début de la séance, à la page 19:5 du fascicule 19 des

[Text]

19 of Public Accounts under date of March 4, 1975, and down at the bottom it says, and I am speaking of a statement from Mr. Bernard Ostry, Secretary General, National Museums of Canada, now. This is March 4, 1975:

In this specific issue in this paragraph, the comment, we asked the Bureau of Management Consultants, who in turn brought in Price Waterhouse to assist us in this, to help us sort out the administrative and financial difficulties that we found ourselves in, including this question of handling contribution.

Where are we on this study? Did that study have no ongoing benefit?

Mr. Herring: Mr. Chairman, if I may respond, there is a number of things that were summed up in that one reference of Mr. Ostry's. The reference to Price Waterhouse was an early review on their part of our special account, of our publications sales and control of our accounting for publications. That was one of the principal concerns of the Auditor General when he failed to certify our accounts back at that time. They did some early work in the establishment of appropriate systems for the control of our publication sales and so on.

Again, the other principal concern of the Auditor General at the time was the large outstanding balance with respect to our contributions, and we did have the Department of Supply and Services Audit Services Bureau in, who are a branch of the Bureau of Management Consultant Services, who did undertake a review of all of the outstanding contributions at that time.

The Chairman: I notice it is 12:30 p.m., and as we have a second block this afternoon—yes, I have a list of approximately 33 corporations, agencies, departments, who have replied to the Committee's request for updating of the Auditor General's Financial Management and Control Study. It is my intention to print these responses, with your approval, along with today's issue, and this will include those of the Canada Council and National Museums. I think it is probably better for these replies to be printed in one issue so they are all together as a reference manual. If I may have your permission, I will do that. Thank you.

• 1230

We are meeting in this room at 3.30 p.m. The meeting is adjourned to the call of the Chair.

AFTERNOON SITTING

• 1541

The Chairman: Mr. Brisco, thank you for arriving. We now have a quorum. In accordance with the standing committee's permanent order of reference contained in the Standing Orders of the House of Commons, the Committee is resuming consideration of the Auditor General's report for the fiscal year ended March 31, 1977, and in particular the following paragraphs, 12.36 to 12.40—Grants and Contributions, National Museums of Canada.

[Translation]

Comptes publics du 4 mars 1975; on lit au bas de la page, et je fais allusion à une déclaration de M. Bernard Ostry, secrétaire général, Musées nationaux du Canada. C'est le 4 mars 1975:

Dans la question précise de ce paragraphe, le commentaire, nous avons demandé l'aide du Bureau des conseillers en gestion, lequel à son tour a fait appel à Price Waterhouse, afin de nous aider à démêler nos problèmes administratifs et financiers, y compris la question d'administration des contributions.

Qu'avons-nous sur cette étude? Cette étude n'a-t-elle produit aucun résultat?

M. Herring: Si je puis répondre, monsieur le président, beaucoup de choses sont résumées dans cette allusion à M. Ostry. L'allusion à Price Waterhouse était une étude préliminaire de notre compte spécial, de nos ventes et du contrôle de la comptabilité des publications. C'était l'une des préoccupations principale du vérificateur général lorsqu'il a refusé de certifier nos comptes à ce moment-là. Ils ont fait un travail préliminaire pour établir un système adéquat de contrôle de nos ventes de publications.

Encore une fois, l'autre préoccupation importante du vérificateur général était à ce moment-là le nombre important de contributions en souffrance, et nous avons demandé l'aide des Services de comptabilité du Bureau des conseillers en gestion du ministère des Approvisionnements et Services, qui ont étudié toutes nos contributions alors en souffrance.

Le président: Je remarque qu'il est 12 h. 30; nous avons une autre séance cet après-midi—oui j'ai une liste d'environ 33 sociétés, agences, ministères, qui ont répondu à la demande du comité afin de mettre à jour l'étude du vérificateur général sur la gestion et le contrôle financiers. Avec votre approbation, j'ai l'intention de consigner ces réponses au compte rendu d'aujourd'hui, et cela comprendra celles des Musées nationaux du Canada. A mon sens, il est préférable que ces réponses soient consignées dans un même fascicule comme manuel de référence. C'est ce que je ferai avec votre permission. Merci.

Nous nous réunirons dans cette pièce à 15 h. 30. La séance est levée jusqu'à nouvelle convocation par le président.

SÉANCE DE L'APRÈS-MIDI

Le président: Grâce à l'arrivée de M. Brisco, nous avons maintenant le quorum. En vertu de l'ordre de renvoi permanent des comités permanents contenu dans le Règlement de la Chambre des communes, le comité reprend l'étude du rapport du vérificateur général pour l'année financière terminée le 31 mars 1977, et particulièrement les articles suivants: 12.36 à 12.40, Subventions et contributions, Musées nationaux du Canada.

[Texte]

Once again I would like to welcome our witnesses back, and apologize for the slight delay in coming to a quorum. I understand that Ms. McQueen would like to open with a statement on grants and contributions.

Ms. Jennifer R. McQueen (Acting Secretary General, National Museums of Canada): Yes, Mr. Chairman, just before I go on to that, could I just clarify a couple of statements we made this morning concerning the manpower that is devoted to accounts receivable. We do indeed have three clerks, who, at the end of each month, follow up on the outstanding accounts receivable, including sending statements out on all of them, but they are also responsible for all the transactions of the special account, including records of sale, et cetera, and for the recording of transactions in and out of the purchase account and the trust account. I hope that clarifies the questions about man-years and the \$70,000 that came up this morning.

The Chairman: Thank you.

Ms. McQueen: As far as our expenditures for consultants on the inventory system and procedures is concerned, Systems Dimensions Limited costs \$7,600 and Frazer and Otton, \$4,200, for a total of \$11,800. We did not have those exact figures for you this morning.

Mr. Francis: That is not exactly a stupendous amount.

Ms. McQueen: No. We do not have stupendous budgets, Mr. Francis.

Mr. Francis: No, I am just saying, that I do not think you can buy that much by way of general systems for that sum of money. Look what you get.

Ms. McQueen: I know that you are particularly concerned about the question of grants versus contributions. I thought it might be useful to the Committee if I outlined for you very briefly why we favour grants over contributions, and then ask Mr. Michols to explain to you how we go about making a grant in the National Museums of Canada, because it is a bit different from some of the other agencies you will have been hearing from.

We prefer grants because they allow a maximum flexibility and control to our program management. We manage the program in the same manner, but contributions force us to maintain rigid conditions; grants allow us to adapt to situations and individual locales which vary enormously across the country.

We are dealing primarily with a cash-poor clientele. The museum community is not a rich community. It undertakes its projects on our money. Contributions are paid out after the expenditure of funds, and this creates great difficulties for small museums who do not have large budgets.

[Traduction]

Je souhaite encore une fois la bienvenue à nos témoins et je m'excuse auprès d'eux du léger retard à réunir le quorum. Je crois que M^{lle} McQueen a une déclaration à faire sur les subventions et contributions.

Mme Jennifer R. McQueen (Secrétaire général intérimaire, Musées nationaux du Canada): Oui, monsieur le président, mais auparavant j'aimerais clarifier quelques déclarations que nous avons faites ce matin au sujet du personnel chargé des comptes à recevoir. Nous avons en effet trois commis qui repèrent à la fin de chaque mois les comptes à recevoir en souffrance et envoient des états de compte à chacun des clients intéressés, mais ils sont également chargés de toutes les transactions du compte spécial, entre autres du registre des ventes, et ils s'occupent également de consigner les transactions du compte d'achats et du compte de fiducie. J'espère avoir clarifié ainsi les questions relatives aux années-hommes et à la somme de \$70,000 dont il a été question ce matin.

Le président: Je vous remercie.

Mme McQueen: En ce qui concerne les dépenses encourues pour les services des spécialistes qui s'occupent de notre système de stocks et de nos procédures, les services de *Systems Dimensions Limited* nous ont coûté \$7,600, tandis que ceux de Frazer and Otton nous ont coûté \$4,200, pour un total de \$11,800. Nous ne pouvons pas vous donner ces chiffres exacts ce matin.

M. Francis: Ce n'est pas exactement un montant colossal.

Mme McQueen: Non, nous n'avons pas de budgets colossaux, monsieur Francis.

M. Francis: Non, je dis simplement qu'à mon avis on ne peut pas obtenir tellement pour une telle somme d'argent en ce qui concerne les systèmes généraux. Voyez ce que vous obtenez.

Mme McQueen: Je sais que le problème des subventions, par opposition aux contributions, vous préoccupe particulièrement. J'ai pensé qu'il serait peut-être utile d'expliquer brièvement au comité pourquoi nous préférons les subventions aux contributions, et je demanderai ensuite à M. Michols de préciser comment nous procédons aux Musées nationaux du Canada pour accorder une subvention, car notre système est un peu différent de celui d'autres organismes dont vous avez entendu les témoignages.

Nous préférons les subventions parce qu'elles offrent une plus grande souplesse et le plus grand contrôle possible à la Direction des programmes. Nous administrons les programmes de la même manière, mais les contributions nous obligent à maintenir des conditions trop strictes, tandis que les subventions nous permettent de nous adapter aux diverses situations et aux divers endroits du pays qui varient énormément.

Nous traitons surtout avec une clientèle vraiment démunie de fonds. Le milieu des musées n'est pas un monde riche. Il lance des programmes en se fondant sur notre aide financière. Les contributions sont versées après que les dépenses aient eu lieu, ce qui crée de grandes difficultés pour les petits musées dont le budget ne sont pas élevés.

[Text]

Our clientele is relatively unsophisticated. Museums do not have elaborate management and cost accounting systems except perhaps for a couple of the largest ones in the country, but the bulk of the museums do not have it. They say they will undertake a project and indeed they do undertake it, but they are intimidated by overbearing financial conditions and they do not honestly have the staff to meet all those requirements and to fill out all those forms.

We are also dealing with a stable community. We are not giving grants to individuals who then disappear; we are giving grants to institutions that have been in the community for many years and are going to go on being in the community. They are not fly-by-night organizations. The sources of funds available to them are very few; they are going to be coming back to us, and they know they are going to be coming back to us. That is our basic tool of control, that if they do not perform well on one grant then they know that they are going to be cut off.

• 1545

Also, an awful lot of the things that these museums undertake are shared projects. Most projects, and particularly the capital ones, depend on us for funding but also on provincial governments and on municipal governments. So we are not the one hundred per cent funder.

And we have to be flexible. We know that sometimes our grant serves as the target through which they can start raising funds from their own communities, and it is very difficult for them to put an absolute time deadline on when they will have all their funds available to them for that particular project. So we have to be flexible in that way and adjust for the problems as they come up.

The prime consideration of our program management is the accomplishment of the objectives of the National Museums policy and service to the public that we were created to serve. The grants status we feel allows us the maximum flexibility in this regard.

Now we are extremely sensitive to the fact that we must be responsible for the expenditure of public funds and I would like Mr. Michols to describe to you briefly how we go about handling a grant from the time that an institution comes to us to the time when the project is completed.

The Chairman: Mr. Michols.

Mr. Michols: The system that we now use has been set up within the last two-and-a-half years; in other words from the date of the change from contributions to grants. I wanted to speak about it because it speaks to the issue of control and accountability which the Auditor General is concerned about but it also speaks to the broader issue of evaluation which Treasury Board does get into.

[Translation]

Notre clientèle est relativement peu sophistiquée. Les musées n'ont pas de système élaboré de direction et de comptabilité des coûts, sauf peut-être dans le cas des deux ou trois plus importants musées du pays, mais dans l'ensemble, les musées en sont dépourvus. Les responsables parlent d'entreprendre un projet et ils le font, mais ils sont intimidés par le grand nombre de conditions financières qu'ils doivent satisfaire et ne possèdent tout simplement pas le personnel nécessaire pour répondre à toutes ces exigences et remplir toutes les formules voulues.

Notre clientèle est également un groupe stable. Nous n'accordons pas de subvention à des personnes qui disparaîtront du jour au lendemain, nous accordons des subventions à des institutions établies depuis bien des années et vont continuer d'exister, ce ne sont pas des organismes éphémères. Les sources possibles de fonds sont très peu nombreuses, et ces institutions reviennent donc régulièrement s'adresser à nous, et nous le savons. C'est notre principal instrument de contrôle, car si ces institutions ne répondent pas à notre attente dans le cas d'une subvention, les responsables savent qu'ils ne pourront plus en obtenir.

En outre, une bonne partie des projets lancés par ces musées sont des entreprises à frais partagés. En particulier les projets d'immobilisation dépendent pour la plupart de notre aide financière, mais également de celle des gouvernements provinciaux et municipaux. Nous ne sommes pas la seule source de financement.

Il nous faut donc une certaine souplesse. Nous savons que parfois notre subvention sert de rampe de lancement pour les campagnes de souscription locales, et il est très difficile pour ces organismes de fixer une date définitive à laquelle ils auront tous les fonds à leur disposition pour le projet visé. Il nous faut donc être souples et capables de nous adapter aux problèmes à mesure qu'ils surgissent.

L'élément principal pour notre direction des programmes est la réalisation des objectifs des musées nationaux de manière à desservir la population, car c'est à cette fin que notre organisme a été créé. Nous pensons que les subventions nous permettent d'avoir la plus grande souplesse possible à cet égard.

Nous savons fort bien que nous devons rendre des comptes pour les deniers publics dépensés, et j'aimerais que M. Michols vous décrive brièvement comment nous procédons à partir du moment où une institution nous présente une demande de subvention, jusqu'au moment où le projet est terminé.

Le président: Monsieur Michols.

M. Michols: La procédure que nous utilisons maintenant a été établie depuis moins de deux ans et demi; autrement dit, depuis le moment où nous sommes passés des contributions aux subventions. Je voulais parler de cette question parce qu'elle touche au problème du contrôle et de la responsabilité qui préoccupe le vérificateur général, tout en portant également sur la question de l'évaluation qui préoccupe le Conseil du Trésor.

[Texte]

We looked upon it as there being two levels of evaluation: first of all when the project is planned and funds are requested from us, and secondly, when the project is completed and we are looking for financial accountability.

Over the last two years we have been, I guess, relatively more concerned with the problem of evaluation of the projects at the beginning because, if plans are not best laid then, an evaluation at the end is of little value—the project is worthless.

We have a brochure and an application form which has been carefully designed to serve as a planning document to guide museums—community museums, community art galleries—through the planning process, many of which have no expertise in this area; and I have copies of our brochure should anyone be interested.

Every grant application that we receive goes to the relevant national museum, one of the four here in Ottawa, for an evaluation of national need and priority; it goes to the relevant associate museum, the major museums in the various regions—the British Columbia Provincial Museum or the Nova Scotia Museum—for an evaluation of regional need and competency of the requesting body; it goes to the provincial government with questions such as priorities, because we are not usually total funders and we ask the provincial governments to tell us their priorities in a particular area so that we can best relate to them; and it goes before an advisory panel that we set up for each grant run composed of museum professionals who are brought in to Ottawa to examine the quality, the cost, the budgets and to advise on the museological and technical aspects of these particular grant requests.

We have a decision-making group which is not, if you like, the staff of the National Museums of Canada. Staff makes recommendations to a grants panel, which is composed again of people with museum experience brought in from across the country, and they make recommendations to our board of trustees, the board of trustees being the final decision-making body for approval of grants. The recommendations of the board then go on to the Minister, the Secretary of State, for approval of funds allotment towards those projects.

In many cases the projects are very poorly planned, though the idea, the creativity, is very good, and we end up funding what we call planning projects. In other words, we would make grants to a community museum to be able to hire consultants or bring in outside experts to plan a building facility to better advantage. We provide almost all of the advice that this approval process develops to the museums and it is very much a sharing of the advice and the technical comments that we have had.

Once the grant is approved, we have a group of regional officers and a group of program co-ordinators who monitor the

[Traduction]

Nous considérons qu'il y a deux paliers d'évaluation: premièrement, au moment de la planification du projet, lorsqu'on nous présente une demande de fonds et deuxièmement, lorsque le projet est terminé et que nous vérifions la responsabilité financière.

Au cours des deux dernières années, nous nous sommes préoccupés un peu plus du problème de l'évaluation des projets à leur début, car si les plans ne sont pas bien tracés, une évaluation faite à la fin présente peu de valeur, puisque le projet lui-même ne vaut rien.

Nous avons préparé avec soin une brochure et un formulaire de demande de subvention qui sert de document de planification pouvant guider les musées locaux et galeries locales—dans leur planification, car beaucoup n'ont pas de spécialistes dans ce domaine; j'ai des exemplaires de notre brochure si certains d'entre vous sont intéressés.

Chaque demande de subvention que nous recevons est adressée au musée national concerné, c'est-à-dire, l'un des quatre musées situés ici à Ottawa, afin qu'on y évalue les besoins et les priorités à l'échelle nationale; la demande est ensuite transmise au musée affilié pertinent, c'est-à-dire les principaux musées dans les diverses régions—par exemple le Musée provincial de la Colombie-Britannique ou celui de la Nouvelle-Écosse—afin qu'on y évalue les besoins au niveau régional et la compétence de l'organisme qui présente la demande. Ensuite, le gouvernement provincial étudie la demande en fonction des priorités, parce que nous ne sommes pas les seuls à financer le projet habituellement; nous demandons donc aux gouvernements provinciaux de nous faire part de leurs priorités dans un secteur particulier, afin que nous puissions mieux en tenir compte. La demande est enfin étudiée par un comité consultatif établi pour chaque groupe de subventions et composé de spécialistes des divers musées, que nous amenons à Ottawa pour examiner la qualité, le coût, le budget et les aspects techniques de ces demandes.

Le groupe qui prend la décision n'est donc pas constitué, si vous voulez, du personnel des Musées nationaux du Canada. Le personnel formule des recommandations à un groupe chargé d'étudier les subventions, et ce groupe est encore une fois composé de spécialistes des musées qui viennent de toutes les régions du pays et qui formulent des recommandations à notre conseil d'administration, où se prend finalement la décision d'approuver ou non les subventions. Les recommandations faites par le conseil d'administration sont ensuite transmises au ministre, le secrétaire d'État, pour approbation de l'allocation de fonds à ces projets.

Dans bien des cas, les projets sont très mal planifiés, bien que l'idée originale ait une grande valeur créatrice, et nous finissons par financer ce que nous appelons des projets de planification. En d'autres termes, nous accorderions à un musée local des subventions pour lui permettre d'engager des spécialistes capables de mieux planifier la construction d'une installation désirée. C'est nous qui conseillons les responsables de ces musées, la plupart du temps, et il y a donc échange d'avis et de conseils techniques.

Une fois la subvention approuvée, nous envoyons un groupe d'agents régionaux et de coordonnateurs de programme sur-

[Text]

project throughout its development, constantly aware of how it is progressing; and then at the end of that project, and to the extent that the Auditor General is concerned today, we require a financial accounting of the money that we have given towards the project and a final report on the results of that particular project. In most cases we know the results before we receive the actual written document.

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It is an expensive system, relatively, in terms of time on behalf of my staff and in terms of the dollars for the consultants and such, but I think, given the limited amount of grant funds that we have, it ensures the maximum effect for the dollar. Hopefully it ensures that the material cultural heritage in the museums and art galleries across the country is as well preserved and accessible as possible, given the conditions.

I have brochures here which will explain the process in more detail, if you wish.

The Chairman: Thank you, Mr. Michols.

Ms. McQueen: We also have, Mr. Chairman, a list, just to give you some idea of these grants committees, of the kind of people that we pull in to look at these grants to help us make the decisions. I have only one copy of these so we can pass them around, if anybody would like to see it.

The Chairman: I think if that was given to the Clerk, it would be of interest to the Committee.

We are ready for questions now. Mr. Brisco is first.

Mr. Brisco: Thank you, Mr. Chairman. I was interested in hearing the comments with reference to the grants procedure and, as I indicated earlier, my concerns with reference to the grants procedure centered around the National Exhibition Centre at Castlegar. The witness has raised some additional concerns with reference to the granting procedure in a letter to one of my constituents dated July 26, 1977 and, if I may be permitted, Mr. Chairman, I would like to briefly indicate the nature of those concerns.

The Chairman: Walk your tightrope, Mr. Brisco.

Mr. Brisco: I am walking a tightrope? All right.

The concern is that the granting process is limited to \$20,000 for national exhibition centres. As recently as May 17 we have an indication from the Secretary of State that he is announcing a grant of up to \$18,000 to the Kootenay Doukhobor Historical Society and National Exhibition Centre in Castlegar, and yet in a letter signed by Ms. McQueen dated July 25 the indication is that it would be an ongoing, or the impression given in the letter is that it is an ongoing budgetary procedure to provide \$20,000, not "up to" \$20,000 but distinctly \$20,000. Now when I look at your annual report for funds disbursed in 1966-67 I see that these exhibition centres

[Translation]

veiller le projet pendant toutes les étapes de sa réalisation, afin d'être constamment au courant de ses progrès; ensuite, à la fin du projet, comme le veut le vérificateur général, nous demandons des états de compte détaillés en ce qui concerne les fonds que nous avons octroyés à cette entreprise, ainsi qu'un rapport final sur les résultats de l'entreprise en question. Dans la plupart des cas, nous connaissons les résultats avant même de recevoir le document écrit.

Nous avons donc un système relativement dispendieux, en ce qui concerne le temps que doit y consacrer mon personnel et en ce qui concerne le coût des services de spécialistes, mais je crois qu'étant donné le montant limité des subventions totales que nous octroyons, nous nous assurons ainsi d'un rendement maximal pour chaque dollar. Nous espérons assurer également que le patrimoine culturel dans les musées et les galeries d'art au pays est bien préservé et aussi accessible que possible, compte tenu des circonstances.

J'ai ici des brochures qui vous expliqueront plus en détail la procédure utilisée, si vous voulez.

Le président: Je vous remercie, monsieur Michols.

Mme McQueen: Pour vous donner une idée des comités de subventions, monsieur le président, nous avons également une liste des diverses personnes que nous réunissons pour étudier ces subventions et nous aider à prendre nos décisions à ce propos. Je n'en ai qu'un seul exemplaire, mais nous pouvons le faire circuler si cela vous intéresse.

Le président: Je pense que les membres du comité aimeraient voir ce document, si vous voulez bien le remettre au greffier.

Nous pouvons donc passer maintenant aux questions. M. Brisco a d'abord la parole.

M. Brisco: Je vous remercie, monsieur le président. J'ai été bien intéressé par les commentaires faits au sujet de la procédure relative aux subventions; comme je l'ai déjà dit, cette question me préoccupait surtout en ce qui concerne le centre d'exposition national de Castlegar. Le témoin a ajouté à mes inquiétudes au sujet de la procédure d'octroi des subventions, dans une lettre adressée à l'un de mes électeurs et datée du 26 juillet 1977. Si vous le permettez, monsieur le président, j'aimerais expliquer brièvement la nature de ma préoccupation.

Le président: Libre à vous de vous aventurer sur la corde raide, monsieur Brisco.

M. Brisco: Je marche sur la corde raide? Très bien.

Mon inquiétude vient de ce que les subventions sont limitées à \$20,000 pour les centres d'exposition nationaux. Le 17 mai, le secrétaire d'État a dit qu'il annoncerait l'octroi d'une subvention pouvant aller jusqu'à \$18,000 à la *Kootenay Doukhobor Historical Society* et au centre d'exposition national de Castlegar; cependant, une lettre signée par M^{lle} McQueen et datée du 25 juillet semble indiquer ou donner l'impression que la somme de \$20,000 représenterait un poste budgétaire courant; elle n'a pas dit «jusqu'à concurrence de» \$20,000, mais bien précisément de \$20,000. Or dans votre rapport annuel, à la rubrique des sommes déboursées en 1966-1967, je vois que ces centres

[Texte]

received \$20,000. Has there been some change in policy that would cause you to reduce the amount from \$20,000 to \$18,000, and also to put a rider on it that it is "up to" \$18,000 and in actual fact provides for \$9,000 and the balance owing on the basis that an additional or supplementary sum of around \$9,000 is raised within the community before the other \$9,000 is forthcoming? That indicates quite a change in your granting procedure, in my view.

The Chairman: Mr. Michols.

Mr. Michols: No, there is no change. The criteria for the core-funding assistance program, which provides operating assistance only to associate museums and national exhibition centres, has a maximum on it, because of funds available, of \$20,000, up to \$20,000 per national exhibition centre. Now, this is the ceiling that can be given. But each year we request from the institution a report on their last year's program and a plan of their next year's program, and in evaluating this, using again, as I say, a panel of people who have run similar programs themselves, they make a recommendation as to how strong the program is, how accurate the budget is, and we make the decisions accordingly. It is not an automatic funding proposition.

The reason that there are a number of national exhibition centres actually making the maximum amount of \$20,000 is that they have been open longer than the one in Castlegar and they have managed to develop their programs and are running stably. In Castlegar there was a change of director quite recently. It ran for some nine months without a permanent full-time director and this was seen in the program that they were presenting. Hopefully that will change now.

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Mr. Brisco: Mr. Chairman, may I ask how the granting procedure is affected by a policy that would require any community having a national exhibition centre to be on the basis of remarks in this letter? Our experience has shown that at least \$60,000 to \$65,000 is needed annually if the centre is to operate efficiently. I must ask what criteria are employed to determine whether that money can be raised locally, before they move into this granting procedure of \$18,000 to \$20,000—or whatever the figure may be that you wish to establish.

Mr. Michols: The \$65,000 figure was given to us by a consultant, whom we had look at the National Exhibition Centre program some two years ago, as the optimum amount required for a centre of this nature. The program was originally set up to act as a receptacle for exhibitions coming out of associate museums and National Museums. It was never intended that the federal government would fund the operating 100 per cent, in actual fact we would like to see a one-third, one-third, one-third situation set up. The federal government built the National Exhibition Centre, or contributed \$100,000 towards the capital costs of it, and we had hoped that the communities would develop and use the facility. One of the

[Traduction]

d'exposition ont reçu \$20,000. Est-ce une modification de politique qui vous amène à réduire le montant de \$20,000 à \$18,000, et d'y ajouter cette clause «jusqu'à concurrence de» \$18,000, c'est-à-dire qu'en fait vous donnez \$9,000, réservant le solde de \$9,000 pour le moment où une somme additionnelle d'environ \$9,000 aura été recueillie parmi la population locale? Je vois là une modification importante dans votre procédure d'octroi des subventions.

Le président: Monsieur Michols.

M. Michols: Non, il n'y a pas de changement. Les critères relatifs au programme d'aide au financement des frais généraux, qui n'apporte une aide qu'aux musées affiliés et aux centres d'exposition nationaux, comportent—à cause des fonds disponibles—un maximum de \$20,000, ou jusqu'à concurrence de \$20,000 par centre d'exposition national. C'est le maximum qui peut être accordé. Mais chaque année, nous demandons aux institutions en question de nous fournir un rapport de leur programme de l'année précédente ainsi qu'un plan de leur programme de l'année à venir, nous évaluons le tout, grâce à un groupe de personnes qui ont elles-mêmes déjà dirigé des programmes semblables, et nous prenons nos décisions en fonction de la recommandation formulée par ce groupe sur la valeur du programme et la rigueur du budget présenté. Il ne s'agit pas de financement automatique.

Si un certain nombre de centres d'exposition reçoivent le montant maximal de \$20,000, c'est tout simplement parce qu'ils fonctionnent depuis plus longtemps que celui de Castlegar et qu'ils ont réussi à mettre sur pied leurs programmes et à les faire fonctionner rondement. A Castlegar, un nouveau directeur vient d'être nommé dernièrement, après que le Centre ait fonctionné pendant neuf mois sans directeur à plein temps, ce qui apparaissait dans le programme présenté. Nous espérons que la situation s'améliorera dorénavant.

M. Brisco: Monsieur le président, puis-je demander ce qu'il adviendra de votre procédure d'octroi des subventions, si chaque localité dotée d'un centre d'exposition national doit suivre la politique qui semble ressortir des remarques contenues dans cette lettre? D'après notre expérience, il faut au moins \$60,000 à \$65,000 par an pour qu'un centre fonctionne efficacement. Je dois demander quel critère vous utilisez pour déterminer si les fonds nécessaires peuvent être recueillis localement, avant d'octroyer cette subvention de \$18,000 à \$20,000... ou quel que soit le chiffre que vous vouliez bien fixer.

M. Michols: C'est un spécialiste à qui nous avons demandé d'examiner le programme des centres d'exposition nationaux il y a deux ans, qui nous a fourni ce chiffre de \$65,000 comme étant le montant maximal requis pour un centre de ce genre. Le programme a été lancé au début pour financer les expositions provenant de musées affiliés et des musées nationaux. Il n'a jamais été prévu que le gouvernement fédéral financerait le fonctionnement de ces centres à 100 p. 100, en fait, nous aimerions que le financement soit partagé également entre les trois paliers de gouvernement. C'est le gouvernement fédéral qui a construit le centre d'exposition national, ou du moins il a versé une contribution de \$100,000 pour les frais d'immobilisa-

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major problems in British Columbia, of course, is the provincial government's contributions towards museums and art galleries and exhibition centre facilities—they are not as advanced, shall we say, as other provinces. The conditions we put in there were really just reflecting the budget submitted to us by the institution.

Mr. Brisco: Mr. Chairman, plainly the one question that has to be asked is what determination was made, and is made, in each community where a national exhibition centre is contemplated? I recognize that the program, I believe, was terminated in 1966 or 1967, whenever you ran out of money. I am talking about the further construction of national exhibition centres. Correct me if I am wrong. What determination is made, before National Museums goes into that kind of program that there is a guarantee, or some pretty definite assurance, that money in the range of \$60,000 to \$65,000 can be raised annually in a community with a drawing card of 10,000 people?

Mr. Michols: It is a very good point. We have completely, as I said earlier, revamped the grant approval process over the last two and a half years as a result of our experiences within the first three years. The programs have only existed since 1972—the national museum policy came out in 1972.

Mr. Brisco: It has not been terminated?

Mr. Michols: No, there has been a moratorium on the building of national exhibition centres and now the heaviest key criterion within the capital assistance program is that operating dollars can be raised. We look at that very closely now, I can only say, and have done so in the last two to three years, during which time I have been connected with the program.

Mr. Brisco: So, in other words, it is after-the-fact care and attention to the raising of adequate funds within the community. Castlegar clearly is stuck with the additional sums—either that or National Museums has to be prepared to pick up the extra tag—because there was no policy, and no definite commitment or arrangement made before that structure was ever contemplated, before it was built, to obtain assurances that that kind of money would come out of the community—an impossibility.

Mr. Michols: Mr. Chairman, the National Museums of Canada committed \$100,000 towards the construction of the National Exhibition Centre in Castlegar with a very firm statement by the group promoting it that Castlegar and the locale would be responsible for the land, for the maintenance of the building, for the operation of the building and the caretaking of it. This happened in a number of instances in the first two years. I can say that program management has learned to push the institutions that much more heavily, because they do not necessarily realize what it is that they are saying when they say it.

[Translation]

tion; nous avons espéré que les localités intéressées le mettraient en valeur et l'utiliseraient. L'une des principales difficultés en Colombie-Britannique vient, bien sûr, de ce que les contributions du gouvernement provincial aux musées, aux galeries d'art et aux centres d'exposition . . . ne sont pas encore aussi élevées que celles des autres provinces, dirons-nous. Les conditions que nous y avons fixées reflétaient simplement le budget que l'institution nous avait présenté.

M. Brisco: Monsieur le président, la question qu'il faut nous poser est évidemment celle-ci: quel critère avez-vous utilisé et utilisez-vous dans chaque localité où l'on envisage d'établir un centre d'exposition national? J'admets que le programme s'est terminé en 1966 ou 1967, je crois, lorsque les fonds étaient épuisés. Je veux parler de la construction d'autres centres d'exposition. Reprenez-moi si je fais erreur. Avant que les musées nationaux acceptent de participer à ce genre de programme, comment faites-vous pour avoir la garantie, ou du moins être suffisamment assurés que des fonds de l'ordre de \$60,000 à \$65,000 peuvent être recueillis annuellement parmi une population qui ne compte pas plus de 10,000 donateurs éventuels?

M. Michols: Votre argument est tout à fait valable. Comme je l'ai déjà dit, nous avons, au cours des 36 derniers mois, revu toute notre procédure d'approbation des subventions en fonction de notre expérience des trois premières années du programme, puisqu'il n'existe que depuis 1972 . . . la politique des musées nationaux a cet égard ne date que de 1972.

M. Brisco: Le programme n'est pas terminé?

M. Michols: Non, il y a eu un moratoire sur la construction de centres d'exposition nationaux, et actuellement avant d'aider au financement d'immobilisation nous nous demandons avant tout si le centre pourra recueillir les fonds de fonctionnement. Je puis vous dire que nous étudions cette question de très près depuis deux ou trois ans du moins, car c'est seulement depuis ce temps que je m'occupe de ce programme.

M. Brisco: Autrement dit, c'est après coup qu'on s'occupe de recueillir les fonds nécessaires sur place. Castlegar se trouve évidemment obligé de trouver ces sommes supplémentaires, à moins que les musées nationaux ne soient disposés à payer la note . . . car avant qu'on envisage la construction du centre, on ne s'est pas occupé d'obtenir l'assurance que de telles sommes d'argent pourraient être trouvées parmi la population locale . . . or c'est impossible.

M. Michols: Monsieur le président, les musées nationaux du Canada ont engagé une somme de \$100,000 dans la construction du centre d'exposition national de Castlegar et le groupe responsable de la promotion du centre a affirmé catégoriquement que Castlegar et la population locale seraient responsables des terrains, de l'entretien de l'immeuble et du fonctionnement du centre. Une telle situation s'est présentée à plusieurs reprises au cours des deux premières années. Je puis dire que la direction des programmes a appris maintenant à pousser davantage les institutions à prendre leurs précautions, car elles ne comprennent pas nécessairement à quoi elles s'engagent quand elles le font.

[Texte]

Mr. Brisco: Mr. Chairman, in all deference to the witness that you give me that assurance, if you give me the \$20,000 I will give you the same kind of assurance, but the fact is that you are not going to the people who gave you that assurance for that money. You are going to the city for that money, and the city never gave that commitment; Castlegar never gave it, Nelson never gave it, Trail never gave it, and those are the communities to which you are going for that money. Now, you are not going to the Doukhobor Historical Society for that money and they are the ones who gave that commitment and that was the reason that building was constructed. It was constructed on the basis of their commitment, and yet you now go to the communities and say: the society made this commitment and you are the ones who have to pay for it. How do you expect to collect? Are you going to close the doors on this place or are you going to continue to fund it to the extent that it will continue to operate? It is just as simple as that.

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The Chairman: I think it is an important point, Mr. Brisco. We learn from these things. Is there a comment? Mr. Michols?

Mr. Michols: Only to the effect that we are not going to the communities of Castlegar, Nelson and Trail asking for the money. We are dealing only with the Doukhobor Historical Society. In their application for core funding assistance, they indicated that Trail, Castlegar and Nelson city governments would donate \$5,000 each. Over the last year we have dedesignated, if you like, four national exhibition centres because they could not maintain the operation which they had agreed to in the beginning.

These facilities are not lost to the community; they still serve as exhibition facilities and in some cases museums within the community but it is of purely local responsibility. They are not expected to continue on responsibilities at the national level. A national exhibition centre was designed to bring exhibitions in from across the country and show them in a secure position. Now, it would take less money to run a purely local operation and that is maybe what ultimately happens if the funds cannot be raised.

Mr. Brisco: So, what in effect is being said, Mr. Chairman, is that there was not that degree of sophistication within the department, within National Museums, to determine first whether or not the communities could absorb that additional cost but rather it was prepared to accept the word of the chairman or some officer of the committee that promoted this exercise, this white elephant, in the first place and then expect him to fall back on the communities for that funding, which is clearly an impossibility.

I would appreciate it, outside the Committee, if I could have an indication from Ms. McQueen in writing as to how National Museums perceives the future of that exhibition centre to be in light of the fact that it is clearly impossible to raise the money in the nature of \$60,000 to \$65,000 which she has indicated in her correspondence is required.

[Traduction]

M. Brisco: Monsieur le président, malgré tout le respect que je dois au témoin, si vous me donnez \$20,000 je vous donnerai le même genre d'assurance, mais en fait, ce n'est pas aux personnes qui vous donnent cette assurance que vous vous adressez pour obtenir cet argent. Vous le demandez à la ville, alors que celle-ci ne s'y est jamais engagée; la ville de Castlegar n'a jamais donné cette assurance, ni celle de Nelson, ni celle de Trail, et c'est aux localités que vous allez demander cet argent. Donc, ce n'est pas à la *Doukhobor Historical Society* que vous allez réclamer cet argent bien que ce soit elle qui se soit engagée et à cause d'elle que le bâtiment a été construit. On l'a construit en fonction de son engagement, et pourtant vous vous présentez maintenant aux collectivités pour dire: la société a fait cet engagement et c'est vous qui allez le payer. Comment pensez-vous récupérer cet argent? Avez-vous l'intention de fermer ce centre ou pensez-vous continuer votre financement pour qu'il continue de fonctionner? C'est aussi simple que cela.

Le président: Je crois que c'est une question importante, monsieur Brisco. Nous apprenons à partir de cela. Y a-t-il des observations? Monsieur Michols?

M. Michols: Je veux simplement dire que nous ne nous présentons pas aux collectivités de Castlegar, Nelson et Trail pour réclamer de l'argent. Nous traitons uniquement avec la *Doukhobor Historical Society*. Dans sa demande de subvention, elle a dit que les administrations municipales de Trail, Castlegar et Nelson donneraient chacune \$5,000. Au cours de la dernière année, nous avons enlevé la désignation à quatre centres nationaux d'exposition parce qu'ils étaient incapables de remplir les engagements sur lesquels nous nous étions entendus au début.

La collectivité ne perd pas ces installations; elles servent toujours comme centres d'exposition, et parfois comme musées dans la collectivité, mais la responsabilité est entièrement locale. On ne s'attend pas à ce qu'elles continuent à remplir des engagements de niveau national. Un centre national d'exposition a été désigné pour faire venir des expositions de tout le pays et les montrer en toute sécurité. Il coûte beaucoup moins cher d'exploiter un centre entièrement local, et il est possible que ce soit ce qui arrive en fin de compte si l'on ne peut trouver les fonds.

M. Brisco: Donc, effectivement, monsieur le président, on nous dit que le ministère, les Musées nationaux, n'ont pas les connaissances nécessaires pour déterminer au préalable si les collectivités sont capables d'assumer ce coût supplémentaire; le ministère était prêt à accepter la parole du président ou d'un responsable du comité qui a favorisé cette énorme entreprise, quite, ensuite, à renvoyer cette personne aux collectivités pour le financement, ce qui est évidemment impossible.

J'aimerais bien que, à l'extérieur du comité, M^{lle} McQueen me dise par écrit comment les Musées nationaux conçoivent l'avenir de ce centre d'exposition puisque, de toute évidence, il est impossible de trouver l'argent nécessaire, les \$60,000 à \$65,000 qu'elle indique dans sa correspondance.

[Text]

The Chairman: Mr. Bachand.

M. Bachand: Monsieur le président, je pense qu'il faudrait quand même faire une remarque de nature générale. J'ai présidé le comité des subventions pendant quelques années et je le préside encore, et je dois dire que certaines représentations nous sont faites par des groupes qui veulent établir, entre autres, un centre national d'exposition et qui démontrent peut-être plus d'enthousiasme que de réalisme. Mais quand on vient nous voir et qu'on nous dit: «Nous serons prêts, nous allons trouver l'argent», nous, notre politique, c'est de décentraliser et de démocratiser la politique des musées. Alors, nous essayons d'aider au meilleur de notre connaissance. Parfois, nous avons des doutes, des doutes raisonnables et nous leur disons: «Maybe you are biting more than you can chew.» Alors, nous sommes devant une situation où les gens, malheureusement, sont incapables de trouver l'argent nécessaire. Ils voudraient peut-être que le fédéral absorbe complètement tous les frais d'opération et ce n'est pas raisonnable. Alors, nous sommes obligés de leur dire: «Écoutez, nous vous donnons peut-être encore 2 ou 3 ans.» Et là, je parle de façon générale. Je ne parle pas d'un tel cas en particulier, n'est-ce pas? Nous leur donnons deux ou trois ans pour trouver les fonds et ensuite, malheureusement, nous sommes obligés de couper notre aide. Mais je vous assure que dans ces cas-là, j'ai toujours insisté pour que nos gens à nous aillent voir les municipalités et le gouvernement provincial pour leur dire de faire leur part. Autrement, nous serons obligés de couper nos fonds. Je vous assure et je vous promets que Mme McQueen fera une enquête très sérieuse sur ce cas précis pour essayer de vous satisfaire et d'aller au fond des choses. C'est tout. Promesse d'effort mais peut-être pas promesse de résultat.

Mr. Brisco: Thank you, Mr. Chairman, I would welcome the opportunity to discuss this privately.

The Chairman: Thank you, Mr. Brisco. Before going to Mr. Alexander, could I ask if there is regional inequity in terms of funds expended by National Museums as a result of the difference of different provinces to co-operate with your criteria? You mentioned that British Columbia is hesitant or somewhat backward compared to other provinces. Does that mean that they do not participate as fully in your funding that is available as other provinces and other areas might? Mr. Michols.

Mr. Michols: No, it does not. We have resisted the setting of any sort of matching grant contribution within the National Museums of Canada programs by saying that we would be a one-third funder if two-thirds comes from . . . we have resisted the imposition of that on any of our granting programs for exactly that reason.

Ontario with its Wintario programs has tremendous resources, other provinces do not, and we maintain within our process the ability to look at each individual situation, be it a community or a province, and determine where the funds are coming from and what the projects are. Some projects we get into very heavily and other projects are a 9 or 10 per cent funder because the funds are available.

[Translation]

Le président: Monsieur Bachand.

Mr. Bachand: Mr. Chairman, I think here it is necessary to make a fairly general remark. I have chaired the grant committee for several years, and I am still chairing it, and I must say that some representations are made to us by groups who would like to set up a national exhibition centre, amongst other things; perhaps these groups show more enthusiasm than realism. But when someone comes to us and says: "we will be ready, we will find money" our policy is to decentralize the museum policy and make it more democratic. So we try to help to the best of our knowledge. Sometimes we have doubts, reasonable doubts, and we say to them: "Maybe you are biting off more than you can chew". Then we find ourselves in the situation where unfortunately, those involved are not able to find the necessary money. They might want the federal government completely to absorb their operation costs, and this is not reasonable. So, we are forced to tell them: "Listen, we will give you perhaps another two or three years". Here I am speaking generally. I am not referring to some specific case. We give them two or three years to find funds and then, unfortunately, we are forced to cut off our assistance. But I promise you that in such cases, I have always insisted that our people go and see the municipalities and provincial governments to tell them to do their share. Otherwise, we are forced to cut off our funds. I promise you that Miss McQueen will undertake a very serious inquiry into the specific case to try and satisfy you and to get to the bottom of things. That is all. I can promise you we will try, but I cannot promise we will succeed.

M. Brisco: Merci, monsieur le président. Je serais très heureux de pouvoir discuter de cette question en privé.

Le président: Merci, monsieur Brisco. Avant de passer à M. Alexander, pourrais-je demander s'il y a des inégalités régionales dans les dépenses de fonds par les musées nationaux à cause de l'hésitation qu'ont certaines provinces à accepter vos critères? Vous avez dit que la Colombie-Britannique hésite, est un peu en retrait par rapport aux autres provinces. Est-ce que cela signifie qu'elle n'utilise pas autant que d'autres provinces ou d'autres régions les fonds que vous mettez à leur disposition? Monsieur Michols.

M. Michols: Non, ce n'est pas cela. Nous avons repoussé l'idée de fixer pour les programmes des musées nationaux du Canada, des subventions ou des contributions selon une participation fixe, c'est-à-dire de financer un tiers si deux tiers viennent de . . . nous avons refusé d'imposer ce système sur nos programmes de subvention pour la raison que vous mentionnez.

L'Ontario, avec son programme Wintario a des ressources énormes, d'autres provinces n'en ont pas, et nous gardons par notre système la possibilité d'étudier chaque situation particulière, qu'il s'agisse d'une collectivité ou d'une province, et de déterminer d'où viendront les fonds et quels seront les projets. Nous participons à certains projets de façon importante; pour d'autres projets, nous finançons à 9 ou 10 p. 100, parce que les fonds sont disponibles.

[Texte]

The Chairman: Is the example that Mr. Brisco outlined—we were speaking of Castlegar—a common experience across Canada or is it isolated?

Mr. Michols: No, as far as the National Exhibition centre program is concerned, that is an isolated situation. As I said, we have de-designated four National Exhibition centres over the last year, but that is reasonably isolated at this point in time.

The Chairman: Thank you.

Mr. Michols: It would not happen now.

Mr. Bachand: Mr. Chairman, could it be added that the money expended by the federal so far has prompted the provinces, the municipalities and the private sector to do more and more. We can see the results of this over the years. It has prompted a great help.

The Chairman: Your seed money has been affected.

Mr. Bachand: I would say more than seed money, sir, our generous grants.

Ms. McQueen: Mr. Chairman, if it is of interest to the Committee, we can provide you the breakdown by province which we provide to our Board of Trustees in our regular reports on the grants, how much we have given in each province and that, in turn, can be broken down between the different kinds of projects that we have funded.

The Chairman: I would not want to put you to any special expense, but if it is available it would be interesting.

Ms. McQueen: It is available, it is part of our regular reporting mechanism to our own Board of Trustees.

The Chairman: Mr. Alexander, I am sorry.

Mr. Alexander: Sir, I am glad to see there is something that is not confidential around here. Usually when you have such good information, organizations, agencies or Crown corporations say it is confidential. So I want to thank you, Ms. McQueen, for making that breakdown available. I think it would be very interesting.

I want to thank you, too, for giving us the reasoning behind your move from contributions to grants. You used words like the grantees were unsophisticated, they felt that at times they were intimidated, but what I think is even more important, as you indicated, there have been a lot of instances where these were shared projects so, therefore, you are not alone in the field. What struck me was the fact that you used this as a specific statement rather than a generality that they are not fly-by-night operators. In other words, it is not the usual type of organization or persons or entities who are ripping off the public. I think that is the gist of their not being fly-by-night operators. Is that what you meant by that?

Ms. McQueen: Yes, plus the fact that there are some federal funding agencies that give grants to individuals. It is a little harder to keep track of an individual than an institution that has a building in the community.

[Traduction]

Le président: L'exemple dont parlait M. Brisco—nous parlions de Castlegar—est-il un fait habituel ou isolé au Canada?

M. Michols: Non, pour ce qui est du programme de Centre national d'exposition, cette situation est isolée. Comme je l'ai dit, nous avons, au cours de la dernière année, enlevé des désignations de centre national d'exposition, mais à présent, cela arrive rarement.

Le président: Merci.

M. Michols: Cela n'arrivera pas maintenant.

M. Bachand: Monsieur le président, j'aimerais ajouter que l'argent dépensé jusqu'à présent par le gouvernement fédéral a incité les provinces, les municipalités, et le secteur privé à faire de plus en plus. Nous en voyons les résultats au cours des ans. Cela a incité beaucoup d'aide.

Le président: Vos capitaux d'amorçage ont été alloués.

M. Bachand: Il ne s'agit pas uniquement de capitaux d'amorçage, monsieur, mais de subventions généreuses.

Mme McQueen: Monsieur le président, si le comité s'y intéresse, nous pouvons fournir la ventilation par province, que nous fournissons à notre conseil d'administration dans nos rapports réguliers sur les subventions; le montant que nous avons donné dans chaque province et, ensuite, on peut faire une deuxième ventilation entre les différentes sortes de projets que nous avons financés.

Le président: Je ne voudrais pas vous faire faire des dépenses spéciales, mais si cette ventilation est disponible, cela nous intéresserait.

Mme McQueen: Elle est disponible, elle fait partie de notre système de rapports réguliers à notre conseil d'administration.

Le président: Monsieur Alexander, je m'excuse.

M. Alexander: Monsieur, je suis heureux de constater qu'il y a enfin des informations qui ne sont pas confidentielles. D'habitude quand de bonnes informations existent, les organismes, les agences ou les sociétés de la Couronne nous disent qu'elles sont confidentielles. Donc je veux vous remercier, mademoiselle McQueen, d'avoir offert cette ventilation au comité. Je crois qu'elle sera très intéressante.

J'aimerais également vous remercier de nous avoir donné la raison pour laquelle vous avez remplacé les contributions par des subventions. Vous avez dit, par exemple, que les bénéficiaires manquaient d'expérience, qu'ils se sentaient parfois intimidés; mais ce qui me semble encore plus important, comme vous l'avez dit, c'est que dans beaucoup de cas ces projets étaient partagés, donc vous n'étiez pas seul. Ce qui m'a frappé, c'est que vous préféreriez donner une explication précise plutôt que de déclarer qu'en général les bénéficiaires démenagent à la cloche de bois. Autrement dit, ordinairement les organismes, les personnes, les groupes ne dilapident pas les fonds publics. Je crois que c'est l'essentiel de votre affirmation. est-ce bien cela ce que vous avez voulu dire?

Mme McQueen: Oui, et également qu'il y a des agences de financement fédérales qui offrent des subventions aux particuliers. Il est un peu plus difficile de ne pas perdre de vue un

[Text]

Mr. Alexander: And yours are all institutions, are they not?

Ms. McQueen: Yes.

Mr. Alexander: I see. You made this change. Did you have to get the approval for this change from, say, Treasury Board? I would like to know whether this is, in fact, in keeping with Treasury Board's, I think it is, 1977/50 circular. Would Treasury Board like to make a comment on that? Perhaps they know of this, I am sure they do, and they must have approved it. If not, I should like to know the procedure when it comes to a change such as this.

Mr. N. H. Duncan (Group Chief, Financial Policy Research and Advisory Services Division, Financial Administration Branch, Treasury Board): Mr. Chairman, this change was made, I believe, in 1975 and it was before the November 1977 circular was issued. We are currently reviewing the situation on this particular item. It is too early now for me to say exactly what will come out of it, but we are reviewing it with the National Museums.

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Mr. Alexander: In other words what you are saying, under review, is you have not given it your approval. Am I to understand that, sir? Perhaps I am going too far astray.

Mr. Duncan: Well, we have not got as far as giving approval or disapproval, at this time, Mr. Chairman.

Ms. McQueen: But we did get approval in 1975 to go ahead in this way. We have been operating under an approval. It is just that now the new circular is out, we have to renegotiate it.

Mr. Alexander: We are just trying to see whether it matches.

An hon. Member: Do you have a specific approval?

Ms. McQueen: Yes. We got it on October 23, 1975.

Mr. Alexander: In view, then, Mr. Chairman—or did you want to ask a supplementary question, sir?

The Chairman: No. I am returning to you, Mr. Alexander.

Mr. Alexander: Oh, I see. The review, then, relates to the 1977-50 circular. Is that right, Mr. Chairman?

The Chairman: Mr. Duncan.

Mr. Duncan: That is correct, Mr. Chairman.

Mr. Alexander: I see. And when will this be done, sir? We have to keep these people on the ready and we do not want any foot-dragging, as I said earlier about something else. When can they be assured you will be finished with your review?

[Translation]

particulier qu'une institution qui a un bâtiment dans la collectivité.

M. Alexander: Et tous vos récipiendaires sont des institutions, n'est-ce pas?

Mme McQueen: Oui.

M. Alexander: Je vous comprends. Vous avez fait ce changement. Avez-vous été obligé d'obtenir l'approbation du Conseil du Trésor, par exemple? J'aimerais savoir si, effectivement, ce changement est conforme avec la circulaire—et je crois qu'il s'agit de la circulaire 1977/50 —du Conseil du Trésor. Est-ce que les représentants du Conseil du Trésor a une observation à faire à ce sujet? Ils sont peut-être au courant de ce changement, j'en suis certain, ils doivent l'avoir approuvé. Sinon, j'aimerais connaître le mécanisme qui permet un tel changement.

M. N. H. Duncan (chef de groupe, Division de l'Évaluation des politiques financières, direction de l'administration financière, Conseil du Trésor): Monsieur le président, je crois que ce changement a été effectué en 1975, avant que la circulaire du mois de novembre 1977 ne soit émise. Cette affaire est actuellement à l'étude. Il est trop tôt encore pour que je vous dise ce qui en ressortira, mais nous étudions la question avec les Musées nationaux.

M. Alexander: Autrement dit, c'est à l'étude et vous n'avez pas encore donné votre approbation. C'est bien cela, monsieur? Peut-être vais-je trop loin?

M. Duncan: Eh bien, nous n'en sommes pas encore à donner notre approbation ou à refuser, monsieur le président.

Mme McQueen: Mais nous avons obtenu en 1975 l'autorisation de poursuivre de cette façon. Nous avons une autorisation. Mais maintenant que cette nouvelle circulaire est sortie, nous devons renégocier.

M. Alexander: Vous essayez de déterminer si c'est conforme.

Une voix: Est-ce que vous avez une autorisation en bonne et due forme?

Mme McQueen: Oui. Nous l'avons obtenue le 23 octobre 1975.

M. Alexander: Monsieur le président, vous me permettez de poser une question supplémentaire?

Le président: Non, c'est toujours à vous, monsieur Alexander.

M. Alexander: Oh, je vois. Dans ce cas, cette révision portait sur la circulaire 1977-50. C'est bien cela, monsieur le président?

Le président: Monsieur Duncan.

M. Duncan: C'est exact, monsieur le président.

M. Alexander: Je vois. Et quand cela sera-t-il fait, monsieur? Ces gens-là doivent rester actifs, nous ne voulons pas de traînage de pieds, comme je le dis tout à l'heure à propos d'autre chose. Quand pouvons-nous être certains que vous aurez terminé votre révision?

[Texte]

Mr. Duncan: We have replied to their submission, on May 15 I believe it was, and for certain additional information and we are waiting for that information to come back to us.

Mr. Alexander: Then I go back to Ms. McQueen. Have we given that . . . ?

The Chairman: Mr. Trickey.

Mr. Arthur Trickey (Assistant Secretary General, Finance and Administration (Incoming), National Museums of Canada): This morning, Mr. Chairman, we did mention that this review process was underway, and we mentioned the May 15 reply from a member of the Treasury Board and that we would have our submission back to the Treasury Board by June 30, that we were working on it and developing the position we want to follow in this particular program; then for either their agreement or their refusal and the indication that we must follow exactly along the lines of this circular or we may have some specific exemptions from it, or they may agree completely with the position we are putting forward in the submission on June 30. We cannot prejudge that until the result.

Mr. Alexander: No. But you will have your reply by June 30.

Mr. Trickey: By June 30.

Mr. Alexander: All right. So we are moving.

Now, I would like to know about the auditing and the accountability. Are the grants being audited?

Mr. Michols: We have designed what we call a statement of terms of agreement on every grant commitment we make.

Mr. Alexander: And what does that mean, sir? You will have to excuse my ignorance.

Mr. Michols: It simply is a letter signed by both parties that indicates we are giving them X number of dollars towards their project, what the purpose of the project is, any conditions on the payment and such; and then requires an audited financial statement and a final report at the end of that project. The institutions, upon completion of the project, send to us an audited financial statement—in most cases. In some cases they cannot afford an auditor to come in, in which case we ask for—

Mr. Alexander: Stop right there, sir.

Mr. Michols: Okay.

Mr. Alexander: We are not talking about individuals, we are talking about institutions. You say they cannot afford an auditor. Is this what you say?

Mr. Michols: No, I said "in some cases".

Mr. Alexander: In some cases.

Mr. Michols: Yes, community museums, or . . .

Mr. Alexander: Well, let me go to the Auditor General.

[Traduction]

M. Duncan: On nous a demandé des renseignements supplémentaires et nous avons répondu le 15 mai, je pense, nous attendons que cela nous revienne.

M. Alexander: Je reviens maintenant à M^{lle} McQueen. Est-ce que vous avez donné . . . ?

Le président: Monsieur Trickey.

M. Arthur Trickey (secrétaire général adjoint, finances et administration (rentrées), Musées nationaux du Canada): Ce matin, monsieur le président, nous avons dit que le processus de révision était en cours et nous avons mentionné la réponse datée du 15 mai qui nous est parvenue du Conseil du Trésor; nous avons dit également que nous devons envoyer un rapport définitif au Conseil du Trésor d'ici le 30 juin; pour l'instant, nous y travaillons et nous arrêtons la position que nous avons l'intention de défendre dans le cas de ce programme. Il appartiendra ensuite au Conseil du Trésor de refuser ou d'accepter ce que nous proposons, de nous dire si nous devons suivre cette circulaire à la lettre ou bien si nous pouvons obtenir certaines exemptions; le Conseil peut également accepter entièrement toutes les propositions contenues dans notre soumission du 30 juin. Pour l'instant, c'est tout ce que nous pouvons vous dire.

M. Alexander: Non, mais vous aurez une réponse d'ici le 30 juin.

M. Trickey: D'ici le 30 juin.

M. Alexander: Très bien. Donc, nous progressons.

Maintenant, je voudrais parler de la vérification et de la responsabilité. Les subventions font-elles l'objet d'une vérification?

M. Michols: Nous avons ce que nous appelons un bilan des termes de l'accord pour chaque subvention que nous accordons.

M. Alexander: Et qu'est-ce que cela signifie, monsieur? Vous voudrez bien excuser mon ignorance.

M. Michols: Il s'agit simplement d'une lettre signée par les deux parties et qui indique que nous sommes prêts à verser tant de dollars dans le cadre d'un projet, qui précise les objectifs du projet, les conditions de paiement, etc. On exige ensuite un bilan financier vérifié ainsi qu'un rapport final à la fin de ce projet. Les institutions, à la fin du projet, doivent nous envoyer un bilan financier, vérifié—du moins dans la plupart des cas. Dans certains cas, elles ne peuvent se permettre de payer un vérificateur, et dans ce cas nous demandons . . .

M. Alexander: Arrêtez un instant.

M. Michols: O.K.

M. Alexander: Nous ne parlons pas de personnes privées, nous parlons d'institutions. Vous dites qu'elles ne peuvent se permettre de payer un vérificateur. C'est bien ce que vous dites?

M. Michols: Non, j'ai dit «dans certains cas».

M. Alexander: Dans certains cas.

M. Michols: Oui, des musées communautaires, ou bien . . .

M. Alexander: Mais je m'adresse de nouveau au vérificateur général.

[Text]

What do you think of that, sir, now that we have reached a point where some people are apparently crying poor mouth but they are still getting the money out of the tax dollar.

A Witness: They are not the only ones.

Mr. Alexander: Do you think there should be assistance in auditing? I think I know what your answer is going to be, but I want to hear it from you, sir.

Mr. Rhéal Chatelain (Deputy Auditor General, Auditor General's Office): Right. Well, first of all, Mr. Chairman, perhaps I should say that I would like to comment on the previous discussion regarding grants.

Mr. Alexander: Fine.

Mr. Chatelain: We have been bringing up this issue for a number of years, especially the issue of accountability of funds.

Mr. Alexander: I was going to get to that next, sir. I just wanted to touch auditing, then accountability. Okay, fine; now you have the floor.

Mr. Chatelain: Well, Mr. Chairman, after this, I am really going to have to say something.

The Chairman: You had better.

Mr. Chatelain: Well, in 1974-75 we reported that we were not satisfied with the accountability requested Museums or obtained by the National Museums from recipients. In late 1975 the National Museums obtained approval from Treasury Board on a clearer policy, if you want, or clearer procedures, regarding the payment of "contributions", which now became grants. However, the arrangements under which these payments were made more or less made them contributions, although they were described as grants and they were referred to and described as grants in the estimates that were presented to the House of Commons.

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In 1977 Treasury Board issued its new circular clarifying the whole issue of grants and contributions, clarifying the conditions under which contributions may be paid and clarifying the possibility of making advance payments, progress payments and so on. The whole issue was clarified. There are definitions in this new circular that remove all confusion, and we believe the provisions of this new circular would allow the National Museums to effect what they are now calling grant payments, but would allow them to make contributions payments with conditions that are quite similar to those under which the grants are paid at the moment. I believe it would remove a lot of the confusion that is surrounding this, because we now have a new circular that is intended for application to everybody in the government, without exception, and which should be understood by everybody, because this is now a public document. Asking the National Museums to operate or to effect payments under the provisions of this new circular will remove all confusion regarding the terms and conditions.

[Translation]

Qu'en pensez-vous, monsieur, puisque nous en sommes à un point où certains crient misère mais qu'on continue tout de même à recevoir de l'argent du contribuable.

Un témoin: Ce ne sont pas les seuls.

M. Alexander: Pensez-vous qu'on devrait leur accorder de l'aide pour la vérification? Je crois savoir quelle sera votre réponse, mais je veux vous l'entendre dire.

M. Rhéal Chatelain (sous-vérificateur général, Bureau du vérificateur général): Bien. Pour commencer monsieur le président, si vous le permettez, j'aimerais revenir aux observations qui ont été faites au sujet des subventions.

M. Alexander: Parfait.

M. Chatelain: C'est une question dont nous discutons depuis un certain nombre d'années, en particulier la question de la responsabilité des fonds.

M. Alexander: J'allais justement y venir, monsieur. J'avais l'intention de passer rapidement sur la vérification pour aborder vraiment la question de la responsabilité. Eh bien, c'est parfait, vous avez la parole.

M. Chatelain: Bien, monsieur le président, après une telle introduction, je vais être obligé de dire quelque chose.

Le président: Effectivement, vous feriez mieux de dire quelque chose.

M. Chatelain: Eh bien, en 1974-1975, nous avons dit que nous n'étions pas satisfaits de la responsabilité imposée aux Musées ou imposée par les Musées nationaux à leurs bénéficiaires. A la fin de 1975, les Musées nationaux ont obtenu l'approbation du Conseil du Trésor sur une politique plus claire, ou bien des procédures plus claires, quant au paiement des «contributions» maintenant devenues des subventions. Pourtant, les modalités de ces versements étaient telles qu'il s'agissait plus ou moins de contributions, même si on les désignait sous le terme de subventions. D'ailleurs, dans les budgets présentés à la Chambre des communes, on les désignait sous le terme de subventions.

En 1977, le Conseil du Trésor émit une nouvelle circulaire précisant la situation dans tout le secteur des subventions et contributions, éclaircissant les conditions dans lesquelles elles pouvaient être faites et les possibilités d'effectuer des versements anticipés, des versements partiels, etc. Toute la situation fut éclaircie. Cette nouvelle circulaire contient des définitions qui suppriment toute confusion et nous pensons que les dispositions de cette nouvelle circulaire permettraient aux musées nationaux d'effectuer ce qu'ils appellent actuellement des paiements de subventions tout en effectuant également des paiements de contributions dont les conditions seraient assez semblables à celles des subventions actuelles. Je pense que cela supprimerait beaucoup de confusion, car cette nouvelle circulaire est destinée à tout le monde au gouvernement, sans exception, et elle devrait pouvoir être comprise par tout le monde, car il s'agit maintenant d'un document public. En demandant aux Musées nationaux de fonctionner ou d'effectuer des paiements dans le cadre des dispositions de cette nouvelle circulaire, on supprimera toute confusion au sujet des termes et conditions.

[Texte]

It might be that the National Museums think the provisions of the new circular are too rigid concerning contributions, I do not agree that they are, because every contribution has to be issued under an arrangement, an arrangement between the donor and the recipient, and the terms of such an arrangement have to be approved by Treasury Board. If National Museums would consider obtaining an approval from Treasury Board, they could obtain an approval with various degrees of requirements regarding these various classes of museums, if we are talking about institutions, or smaller entities, much smaller entities, who cannot afford, let us say, to pay other fees. So I believe there is no reason why the National Museums should not be subject to the new circular, bearing in mind that they could go to Treasury Board to have very flexible conditions approved regarding the payment of certain contributions here.

To come back now to your question, Mr. Alexander, I think I have just touched on that by saying the they could have different audit requirements depending on the classification or on the classes of institutions that are being subsidized.

Mr. Alexander: But you do want an audit.

Mr. Chatelain: Pardon?

Mr. Alexander: But you do want some form of audit.

Mr. Chatelain: We would want some kind of audit, some kind of report, some kind of record. It could even amount to a financial report or a schedule of expenses prepared by the recipient which could be subject to a desk review, if you want, a desk review by the National Museums. It could go that far. I think it is possible to reach this kind of arrangement to cover all the requirements of the National Museums and at the same time preserve the rules of accountability.

Mr. Alexander: Who would like to reply to that? Does Treasury Board have anything to offer, firstly?

The Chairman: Mr. Duncan.

Mr. Duncan: Mr. Chairman, the circular was designed, as Mr. Chatelain says, to provide as much flexibility as possible to account for these various situations that arise in the many departments that are operating grants programs. I see no basic difficulties at all in having these payments by the National Museums classified as contributions.

Ms. McQueen: Mr. Chairman, it is just ironic but I think we have been hoisted on our own petard here. When we started putting conditions on the grants that we were making we did it because we felt we were being more responsible spenders of public funds. We find that by doing that we are now being pushed back into a system in which we do not agree there will be sufficient flexibility for the conditions that we face in our particular kinds of grants. We are in one case giving a grant to an established organization like the Art Gallery of Hamilton, which has a staff and can cope with reporting systems and so on. In another case we are giving a grant to a little museum that is being built in an old one-room school. It probably exists

[Traduction]

Il est possible que les Musées nationaux estiment que les dispositions de la nouvelle circulaire sont trop strictes dans le cas des contributions—je ne suis d'ailleurs pas d'accord, car chaque contribution doit être faite en vertu d'un arrangement, un arrangement entre le donneur et le récipiendaire, et les termes de ces accords doivent être approuvés par le Conseil du Trésor. Si les Musées nationaux envisageaient d'obtenir l'approbation du Conseil du Trésor, cette approbation pourrait tenir compte des circonstances diverses des différentes catégories de musées—il peut s'agir d'institutions ou bien d'entités de moindre importance, d'entités beaucoup plus petites qui n'ont pas les moyens de payer autre chose. Il n'y a donc pas de raison pour que les Musées nationaux ne se conforment pas à la nouvelle directive, étant donné qu'ils peuvent toujours s'adresser au Conseil du Trésor pour faire modifier les conditions au moment de l'approbation du paiement de certaines contributions.

Revenons maintenant à votre question, monsieur Alexander, j'ai déjà dit que les exigences en matière de vérification ne seraient pas toujours les mêmes et qu'elles dépendraient de la catégorie des institutions qui sont subventionnées.

M. Alexander: Mais vous insistez sur une vérification.

M. Chatelain: Pardon?

M. Alexander: Mais vous voulez absolument qu'il y ait une vérification.

M. Chatelain: Effectivement, nous insistons pour qu'il y ait une vérification, un rapport, pour qu'il reste des traces de la transaction. Il peut même s'agir d'un rapport financier ou bien d'une liste de dépenses préparée par le récipiendaire et qui pourrait être révisée, d'ailleurs, par les services internes des Musées nationaux. Cela pourrait aller jusque-là. Je pense qu'il est possible d'en venir là pour couvrir toutes les exigences des Musées nationaux tout en se conformant aux règles de la responsabilité financière.

M. Alexander: L'un d'entre vous souhaite-t-il répondre? Est-ce que le Conseil du Trésor a quelque chose à ajouter?

Le président: Monsieur Duncan.

M. Duncan: Monsieur le président, comme M. Chatelain vous l'a dit, cette circulaire était destinée à assurer la plus grande souplesse possible pour la comptabilité dans toutes les situations variées qui existent dans les nombreux ministères qui ont un service de subventions. Je n'ai rien contre le fait de classer sous le titre de contributions ces versements des Musées nationaux.

Mme McQueen: Monsieur le président, c'est peut-être comique, mais j'ai l'impression que nous sommes en train de tomber dans un piège que nous avons installé nous-mêmes. Lorsque nous avons commencé à imposer des conditions sur les subventions que nous accordions, nous l'avons fait parce que cela nous semblait une façon plus raisonnable de dépenser les fonds publics. Or, nous nous apercevons aujourd'hui qu'on est train de nous enfermer dans un système qui, à notre sens, ne nous laisse pas suffisamment de marge pour tenir compte de la variété de conditions que nous rencontrons lorsque nous accordons des subventions. Nous pouvons donner une subvention à un organisme bien établi tel que la Galerie d'Art de Hamilton,

[Text]

with somebody working part time and the place only open about three days a week, but it is a very important museological tool in that community and we run the gamut between those two extremes.

• 1620

But this is the argument we are going to be having with Treasury Board when we put in our report on June 30.

The Chairman: We would certainly like to help you with that argument here.

Mr. Alexander: That is right. Let us clear it up now, Mr. Chairman.

The Chairman: I beg your pardon?

Mr. Alexander: Let us get it cleared up right now.

The Chairman: Right now, yes.

Mr. Alexander: You say you are going to have problems; the Auditor General expects something from you, and now the Treasury Board believes that there should not be any problem because, under the Circular 1977-50, there is enough room for flexibility in order to look after both of these extremes. But you do not seem to think so.

Now, Mr. Duncan, you have just heard what Ms. McQueen stated—we are not going to end up at loggerheads with this thing now; they have until June 30 now to come up with their further comments—do you really believe that Circular 1977-50, after hearing Ms. McQueen, is the type of document that will bring about the required flexibility which they seem to need? And it seems to make sense to me, particularly when they refer to the art gallery of the city of Hamilton, but I do not want to get personal.

I hope that we can arrive at some happy medium here. You do not think are going to run into trouble? It seems to me Ms. McQueen is getting a little excited and so are her associates because there may not be the flexibility that she wants as a result of the heavy hand of Treasury Board.

The Chairman: Mr. Duncan.

Mr. Duncan: Mr. Chairman, I would like to assure Mr. Alexander that I am quite satisfied this can be worked out to the satisfaction of the National Museums. We have worked it out on far more difficult programs, apparently far more difficult programs, to date and I see no reason why the National Museums Corporation should be overly concerned about it.

Mr. Alexander: Now you can all go home tonight and sleep in peace.

The Chairman: Can I ask the Auditor General whether or not in adhering more to the definition of "contribution" if he seems problems with degrees of flexibility in contribution definitions? It would appear from what we have heard here today that there is a need for flexibility as the National Museums has described but you see problems with this. So should they stay with the definition of "contribution" and get

[Translation]

qui a un personnel et est parfaitement capable de produire des rapports, etc. Dans un autre cas, nous accordons une subvention à un petit musée installé dans une ancienne salle de classe. Selon toute vraisemblance, ce musée n'a qu'un seul employé qui travaille à temps partiel et il n'ouvre ses portes que trois jours par semaine, mais pour la collectivité en cause, c'est un musée très important; nous, nous sommes pris entre ces deux extrêmes.

C'est la discussion que nous aurons avec le Conseil du Trésor lorsque nous déposerons notre rapport le 30 juin.

Le président: Nous aimerions vous aider.

M. Alexander: Réglons le cas tout de suite.

Le président: Je vous demande pardon?

M. Alexander: Réglons le cas dès maintenant.

Le président: Certainement.

M. Alexander: Vous dites que vous aurez des problèmes; le vérificateur général s'attend à recevoir quelque chose de vous. Le Conseil du Trésor pour sa part estime qu'il n'y a pas de difficultés puisque la lettre circulaire 1977-50 lui accorde cette souplesse pour envisager les deux possibilités. Vous ne semblez pas d'accord.

Monsieur Duncan, vous avez entendu M^{lle} McQueen, nous n'allons pas nous disputer sur cette question maintenant. Nous avons jusqu'au 30 juin pour entendre des avis là-dessus. Après avoir entendu M^{lle} McQueen, donc, croyez-vous vraiment que la lettre circulaire 1977-50 accorde suffisamment de souplesse? Il me semble que c'est possible, surtout lorsqu'il est question de la galerie d'art de la ville de Hamilton. Je vais éviter d'apporter des sujets trop personnels.

J'espère que nous pourrions en arriver à un moyen terme. Croyez-vous que ce serait possible? Il me semble que M^{lle} McQueen et ses associés s'énervent quelque peu du fait que le Conseil du Trésor refuse cette souplesse qu'ils estiment nécessaire.

Le président: Monsieur Duncan.

M. Duncan: Monsieur le président, je puis assurer à M. Alexander, que le cas sera réglé à la satisfaction des Musées nationaux. Nous avons réussi à mener des programmes beaucoup plus difficiles par le passé. Je ne vois pas pourquoi les Musées nationaux du Canada s'inquiéteraient outre mesure.

M. Alexander: Vous pouvez tous rentrer chez vous ce soir et dormir en paix.

Le président: Puis-je savoir du vérificateur général s'il prévoit des problèmes avec la définition de «contribution» et le degré de souplesse qu'elle permet? D'après ce que nous avons entendu aujourd'hui, il semble que les Musées nationaux du Canada aient besoin d'une certaine souplesse. Vous voyez des difficultés à ce niveau. Les Musées nationaux devraient-ils s'en tenir à la définition de «contribution» de façon qu'il y ait une

[Texte]

some kind of uniformity and some kind of accountability across the board for this Committee and for your offices?

Mr. Chatelain: Yes, Mr. Chairman, my answer to that is definitely yes, emphatically as a matter of fact.

To remove all confusion the arrangements under which the National Museums are now paying these grants are tantamount to contribution because the payment of those grants is limited by the terms and conditions described by Mr. Michols a while ago; but they are also in harmony with the objectives that were described by Ms. McQueen. I do not see any problem and, for that matter, I believe Ms. McQueen referred to the flexibility required in making advance payments because of the cash-poor nature of some of these institutions and so on.

This is all provided for in this circular. Advance payments can be made and, if the conditions that are described in here for the payment of advance payments are too rigid, they can be modified. And I can quote from the paragraph that deals with this.

Mr. Alexander: Please do, sir.

Mr. Chatelain: It says, right at the end of the paragraph:

Any exception to this paragraph . . .

The Chairman: Circular 1977-50, Treasury Board.

Mr. Chatelain:

. . . must be specifically authorized by Treasury Board.

So they can go to Treasury Board for this.

Speaking of the audit, the definition of an audit that is given in here reads as follows:

"Audit" means an examination of the accounts and records of a recipient or other evidence deemed necessary in the circumstances.

If you go on further in the same circular under a series of sections that deal with the audit . . .

Mr. Alexander: We are talking about other evidence then.

Mr. Chatelain: That is right. We can see the flexibility right in there.

First, there is the principle enunciated that:

The right of the Government of Canada . . . shall be clearly established in every arrangement, even though an audit may not always be performed.

And then if I go on we see here that:

The extent, scope, coverage and timing of the audit to be performed shall be determined by the donor.

There you are. To me all the flexibility is there.

Mr. Alexander: Well, Mr. Trickey, does that help you, sir?

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Mr. Trickey: Yes, it helps, Mr. Chairman. However, sometimes the interpretation of some of these bulletins or directives and so on that we receive from Treasury Board becomes rather difficult to apply. For instance, in the references and the

[Traduction]

certain uniformité, une certaine responsabilité générale aux yeux du Comité et aux yeux de votre bureau.

M. Chatelain: Ma réponse à cette question est oui sans l'ombre d'un doute.

Pour qu'il n'y ait aucun malentendu, disons que les arrangements par lesquels les Musées nationaux remboursent ces subventions contribuent à en faire des contributions. Le remboursement se fait en effet selon les conditions exposées tout à l'heure par M. Michols dans le respect des objectifs décrits par M^{lle} McQueen. Je ne vois pas de difficulté et je pense que M^{lle} McQueen a parlé de souplesse dans le paiement de ces avances à cause du manque de fonds de ces institutions.

La lettre circulaire couvre l'ensemble de cette situation. Les avances peuvent être versées. Si les conditions décrites sont trop rigides, elles peuvent être modifiées. Je puis citer le paragraphe qui en traite.

M. Alexander: S'il vous plaît.

M. Chatelain: Il est indiqué, à la fin du paragraphe:

Toute exception à ce paragraphe . . .

Le président: C'est la lettre circulaire 1977-50 du Conseil du Trésor.

M. Chatelain:

. . . doit être spécifiquement autorisée par le Conseil du Trésor.

Il est donc possible de faire appel au Conseil du Trésor.

Pour ce qui est de la vérification, la définition qui en est donnée ici est la suivante:

«Vérification» signifie examen des comptes et des dossiers d'un bénéficiaire ou de toute autre preuve jugée nécessaire dans les circonstances.

Dans la même lettre circulaire, sous une série d'articles qui ont trait à la vérification . . .

M. Alexander: Il est question d'autres preuves ici.

M. Chatelain: En effet. Il y a cette souplesse.

Le principe suivant est d'abord établi:

Le droit du Gouvernement du Canada . . . doit être clairement établi dans tout arrangement, même si une vérification n'est pas toujours effectuée.

Je continue:

L'étendue, la portée et la date de la vérification qui doit être exécutée sont fixées par le donateur.

Il me semble que toute la souplesse nécessaire est prévue.

M. Alexander: Êtes-vous satisfait, monsieur Trickey?

M. Trickey: Ces explications aident, monsieur le président. Cependant, l'interprétation de ces bulletins ou directives que nous recevons du Conseil du Trésor se révèle souvent difficile.

[Text]

conditions—I do not want to read it all over again but it does say that:

... any exception to this paragraph must be specifically authorized by Treasury Board ...

This could be interpreted in any particular case for any particular contribution and or grant. We would have to go with that one to another level to get specific approval of Treasury Board.

An hon. Member: I would hope not.

Mr. Trickey: Mr. Duncan should know. And that is fine. I accept that.

Mr. Alexander: Let him put it on the record, sir. Let him say just what that means so that we will not have any hesitation next meeting.

The Chairman: Could we have an explanation of that, Mr. Duncan?

Mr. Duncan: Yes. It means that for a class of recipients, certain terms and conditions are established, and if these terms and conditions include advances to be made of a certain kind or of a certain amount, then this will apply to every payment in that class, to every recipient in that class. You do not have to keep coming back to to the board. This is the reason why classes of recipients were established.

Ms. McQueen: Could it also be for a type of project so that one could perhaps establish this for capital projects, which is where you need the money?

Mr. Duncan: As long as they fall into a class which can be covered by the same terms and conditions.

Ms. McQueen: This presumably is what we are going to be working with.

The Chairman: Yes. Why do we not get a blanket policy for your different classes and your capital contributions and get the matter cleared with Treasury Board and then you would satisfy the Auditor General on the next audit?

Mr. Chatelain: Yes, definitely. Mr. Chairman, I would like to come back to this. It takes a minute but it will eliminate all confusion so that everybody will be speaking the same language. There will be different levels of requirements of accountability as per my report and specific terms and conditions approved by Treasury Board for classes or groups of recipients and so on. And I think it would remove perhaps one uncertainty that I can see that exists at the moment, Mr. Chairman. It is in the fact that these grants, and again, in quotations, are being approved by Parliament with the word grant, and the mere fact that the word "grant" appears there removes that sense—may remove that feeling of accountability on the part of the recipient.

Mr. Alexander: Right.

Mr. Chatelain: This is what I am afraid of and I would like to see that confusion removed.

The Chairman: As we sit here day after day, we are always looking for loopholes and areas where games are layed and we would like to get this cleared up.

[Translation]

Par exemple, pour ce qui est du renvoi des conditions, je ne veux pas tout relire, il est prévu ce qui suit:

... toute exception à ce paragraphe doit être spécifiquement autorisée par le Conseil du Trésor ...

Cette condition pourrait être appliquée dans tout cas donné pour toutes les contributions et subventions. Il nous faudrait à ce moment-là aller à un autre échelon et obtenir chaque fois l'approbation spécifique du Conseil du Trésor.

Une voix: J'espère bien que non.

M. Trickey: M. Duncan est au courant. C'est très bien. Je puis être d'accord.

M. Alexander: Qu'il s'explique. Qu'il indique ce que cette directive signifie de façon à ce qu'il n'y ait aucun malentendu au cours de la prochaine réunion.

Le président: Pouvons-nous avoir une explication, monsieur Duncan?

M. Duncan: Certainement. La directive signifie que, pour certains bénéficiaires, il y a des conditions d'établies. Si les avances doivent être consenties pour un certain montant, ces conditions s'appliquent pour tous les paiements et pour tous les bénéficiaires. Il n'est pas nécessaire de revenir devant le Conseil du Trésor. C'est la raison pour laquelle des catégories de bénéficiaires sont établies.

Mme McQueen: Y a-t-il des catégories de projets également qui incluent les projets d'immobilisation puisque ce sont ces projets qui exigent le plus de déboursés?

M. Duncan: Il s'agit qu'ils soient soumis aux mêmes conditions.

Mme McQueen: Ce sont les directives avec lesquelles nous devons travailler.

Le président: Oui. Pourquoi n'y aurait-il pas une directive générale qui s'applique aux diverses catégories et aux contributions pour immobilisation? Le Conseil du Trésor aurait donné son approbation, et le vérificateur général serait satisfait.

M. Chatelain: Certainement. Je voudrais revenir sur un point en particulier, monsieur le président. Je serai bref, mais du même coup toute confusion sera éliminée. Chacun saura de quoi il retourne. Mon rapport prévoit qu'il y aura divers niveaux de comptabilité et diverses conditions imposées par le Conseil du Trésor pour les catégories et les groupes de bénéficiaires. Je puis mettre fin à l'incertitude qui existe actuellement. Tout tient à la définition de «subvention». Le seul fait qu'il soit question de «subvention» de la part du gouvernement peut affaiblir le sens des responsabilités chez le bénéficiaire.

M. Alexander: En effet.

M. Chatelain: C'est ce que je crains, et c'est pourquoi je veux éviter toute confusion à ce sujet.

Le président: Nous siégeons ici jour après jour pour essayer d'éliminer les échappatoires et les formules vagues qui peuvent donner lieu à des abus. Nous devons essayer de clarifier cette situation.

[Texte]

Mr. Michols: I just might point out that I can understand a very real concern and that is why the comment earlier by the Secretary General, "these institutions come back to us." Their ultimate control is that we are a major source of funding continuously. If they paid, shall we say, fast and loose with us on a particular grant, they may win a couple of dollars at this particular project but it would be detrimental in the long run, and we have that ultimate control as far as the museum community is concerned. We are not particularly confused with the situation. We have reviewed the new Treasury Board submission and it is not as flexible as we would like to see with the grants, and this is what I think we are going to be negotiating with Treasury Board. Even the new submission is not as flexible in some of the situations we run into.

The Chairman: But after this meeting and having this now out on the record, surely the way is clear for you to negotiate with Treasury Board, and I would think that Treasury Board is indicating at least to the Committee that the way is clear for a meaningful negotiation to clear these matters up with blanket additions to 77-50.

Mr. Bachand: Mr. Chairman, I have not got a very good memory but I remember the word "flexibility."

The Chairman: I think that is important as far as a museum is concerned.

Mr. Trickey.

Mr. Trickey: I think that the evidence from this Committee will be extremely useful to us in this discussion, and I think that our submission in June and our discussions with the Treasury Board will resolve the problem.

The Chairman: I am sure it will. I think that this is a good, meaningful meeting today. Mr. Clarke.

Mr. Clarke: Thank you, Mr. Chairman. Let me ask about the boards that were referred to that make the decisions. I guess they are listed in here. Is it anywhere in the financial statements that the cost of these boards is reviewed? Are the members paid or is it just expenses or whatever?

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Mr. Bachand: May I answer?

The Chairman: Yes, Mr. Bachand.

Mr. Bachand: The Boards are paid on a per diem basis for the meeting of the Board or when they serve on specific committees of the Board. Otherwise they are reimbursed for their expenses—on a day like this, for instance.

The total amount? Frankly, sir, I could not tell you. Maybe that could be obtained if you would like the figure. But we have four meetings a year of three days.

Ms. McQueen: That is the Board. He is talking about the grants. It is the panel.

Mr. Bachand: The Board. I am sorry. Did you . . .

Ms. McQueen: It is the panel that you are interested in, is it not?

[Traduction]

M. Michols: Je comprends très bien cette préoccupation. C'est pourquoi le secrétaire général a indiqué tout à l'heure que ces institutions devaient revenir devant nous. Le contrôle ultime est le fait que nous sommes leur principale source de financement jour après jour. Si une subvention donnait lieu à des extravagances, ce ne serait que pour un projet en particulier. A longue échéance, nous exerçons un contrôle sur tous les musées. Il n'y a aucune confusion en ce qui nous concerne. Nous avons examiné les directives du Conseil du Trésor. Elles ne sont pas aussi souples que nous l'aurions souhaité en ce qui concerne les subventions. C'est ce que nous allons essayer de faire valoir auprès du Conseil du Trésor. Même les nouvelles directives ne sont pas suffisamment souples pour nous permettre de faire face à certaines situations.

Le président: Après cette réunion, vous serez sans doute mal placé pour négocier avec le Conseil du Trésor. Le Conseil du Trésor a certainement indiqué au comité qu'il était prêt à négocier vraiment et ajouter certaines choses à 77-50.

M. Bachand: Monsieur le président, je n'ai pas une très bonne mémoire, mais je me souviens nettement d'avoir entendu le mot «souplesse».

Le président: C'est certainement important pour les musées.

Monsieur Trickey.

M. Trickey: Ces délibérations en comité nous aideront sûrement dans nos discussions. Je compte bien que cette présentation ainsi que les négociations que nous aurons avec le Conseil du Trésor permettront de résoudre le problème.

Le président: J'en suis certain. Je pense que la réunion d'aujourd'hui se révélera très utile. Monsieur Clarke.

M. Clarke: Merci, monsieur le président. Permettez que je revienne sur ces commissions qui prennent les décisions. Je pense qu'elles sont énumérées ici. Leurs coûts se trouvent-ils dans les états financiers? Leurs membres sont-ils rémunérés ou leurs dépenses leur sont-elles simplement remboursées?

M. Bachand: Puis-je répondre à la question?

Le président: Certainement.

M. Bachand: Les membres des conseils d'administration reçoivent un per diem lorsqu'ils se réunissent ou lorsqu'ils siègent en comité. Sinon, leurs dépenses leur sont simplement remboursées comme c'est le cas aujourd'hui par exemple.

Le total, malheureusement, je ne suis pas en mesure de vous dire ce qu'il est. Je peux essayer de l'obtenir pour vous. Nous tenons quatre réunions par an, et ces réunions durent trois jours.

Mme McQueen: Il s'agit du conseil d'administration. Il parle des subventions. C'est le comité.

M. Bachand: En effet, le conseil d'administration. Vous parliez . . .

Mme McQueen: C'est bien le comité qui vous intéresse?

[Text]

Mr. Bachand: Was it the Board of Management or the Board of Trustees, sir?

Mr. Clarke: The Board of Trustees, and those under the Vice-Chairmanship of yourself, sir, and the visiting committees. And on the next page, for the Consultative Committee, I see that there are names from east to west, all over Canada. I wanted to know if there was any way we could tell the cost of that.

I see the statement of operating expenditures shows travel other than staff. Would that be expenses of those Boards?

Mr. Bachand: That would be travel other than staff.

Ms. McQueen: Mr. Chairman, if this would be useful—we cannot right at this moment—we could give you the costs of the last grant run, which would be the costs of the various panels that met to look at the grants. Would that be useful to you?

Mr. Clarke: It might be helpful. But I was just trying to get a grasp of the situation. Obviously the operating expenditures are for operating some of your museums, not for disbursing the \$8 million in grants. I know you cannot get on policy areas but what effect do you think it might have if the grants were disbursed to the provinces on a decentralized basis instead of bringing all these people in from all over Canada and having somebody from British Columbia commenting on the grant that is going to Newfoundland? Obviously, that person from British Columbia cannot know much about the project in Newfoundland.

Ms. McQueen: But the person from British Columbia might be an expert in that particular branch of museology and would be able, therefore, to judge the grant in Newfoundland because it is not just a regional need that one looks at. You have to remember that we are dealing with everything from art displays to exhibits of farm machinery of the nineteen-twenties. The museums do cover a huge field. So there is an interdisciplinary input as well as a regional one.

Also, by bringing the people together from the different parts of the country one gets a national perspective that is important. But if we decentralized the thing completely into one region, there would be a tendency for the projects just to concern that region and not to be communicating with the rest of the country and travelling across the country. It is a national program with national objectives.

Mr. Bachand: Mr. Chairman.

The Chairman: Mr. Bachand.

Mr. Bachand: May I just add, Mr. Clarke, that there is a large amount for travelling exhibitions. The travelling exhibitions originate at one end but they have to be looked at by others to see whether they are feasible and also if they are worthy of travelling to the other parts of Canada. I agree with Ms. McQueen, that if the money were given to the provinces it would be an admission that culture is entirely provincial because they would be the ones to administer the funds and

[Translation]

M. Bachand: Vous avez voulu parler du conseil d'administration?

M. Clarke: Du conseil d'administration, ce qui relève de vous en tant que vice-président, des comités visiteurs. A la page suivante, également, je vois qu'il est question d'un comité consultatif. Il y a là des noms qui couvrent tout le Canada de l'Est à l'Ouest. Je veux savoir si les coûts pour toute cette hiérarchie sont connus.

Parmi les dépenses d'exploitation, il y a les frais de déplacement pour les personnes autres que le personnel. C'est ce qu'il en coûte pour le conseil et les comités?

M. Bachand: Vous avez bien dit les frais de déplacement pour les personnes autres que le personnel.

Mme McQueen: Monsieur le président, si vous pensez que cela peut être utile, nous pouvons vous fournir plus tard, malheureusement c'est impossible pour l'instant, les coûts du dernier examen des subventions, les coûts pour les divers comités qui ont examiné les subventions. Vous les voulez?

M. Clarke: Ils pourraient être utiles. J'essaie cependant de comprendre un peu la situation. Il y a des dépenses d'exploitation certainement qui servent à assurer le fonctionnement des musées et non pas seulement distribuer les 8 millions de dollars en subventions. Je sais que vous ne pouvez pas parler des politiques générales, mais que se passerait-il si les subventions étaient distribuées aux provinces de façon décentralisée? Ne serait-ce pas mieux que de faire venir des gens de tout le Canada et de demander à quelqu'un de Colombie-Britannique son opinion sur une subvention destinée à Terre-Neuve? Une personne de Colombie-Britannique ne doit pas savoir grand-chose d'un projet réalisé à Terre-Neuve.

Mme McQueen: La personne de Colombie-Britannique peut être experte en muséologie et peut juger de la subvention demandée par Terre-Neuve. Il ne s'agit pas que de besoins régionaux. Il faut se rappeler que nous couvrons tous les domaines, des expositions d'art aux expositions de machines agricoles des années 1920. Les musées couvrent une multitude de disciplines. Il doit y avoir des experts de toutes les disciplines, en plus des experts régionaux.

En regroupant des gens de tout le pays également, on peut en arriver à établir cette perspective régionale qui est importante. Si le processus était trop décentralisé on aurait peut-être tendance à approuver les projets qui intéressent seulement une région donnée et à ne pas communiquer avec le reste du pays. Le programme est d'envergure nationale. Les objectifs sont nationaux.

M. Bachand: Monsieur le président.

Le président: Monsieur Bachand.

M. Bachand: Je dois ajouter, monsieur Clarke, qu'il y a un grand nombre d'expositions itinérantes. Ces expositions partent d'un point particulier, mais elle doivent être étudiées au départ par tous les intéressés pour que l'on voie si elles sont réalisables et si elles ont quelque chose à offrir aux autres régions du Canada. J'admets avec M^{lle} McQueen que remettre tout simplement les fonds aux provinces serait admettre que la culture est un domaine uniquement provincial. Ce sont les

[Texte]

you would not see how the money was spent. You would only give them grants relating to their population.

• 1635

Mr. Clarke: Mr. Chairman, I suppose I should not be discussing with these witnesses as a matter of policy but I tend to fear that the federal government is using a cumbersome method of distributing these funds, all the time being sure that the credit is staying in Ottawa, that is, the credit for having given the funds, because the people who want the funds have to come to the National Museums of Canada and make their application, neatly kneeling on their knees, and so on.

I see all these boards and committees, and we have here the grants committee and the advisory panel on assistance, and this one, the registration assistance program advisory panel, and the one on special activities assistance program advisory panel, and another one on training assistance program, and capital assistance program. It seems to me that there is a lot of cost involved.

As Mr. Bachand said, of course, the museums are not strictly provincial, but then they are not strictly federal either. We have heard several times today that the federal government only gives partial funding, almost an amount to tempt the other levels of government to come in and help the projects.

Again I apologize to the witnesses for going on a policy binge, but that concerns me and that is why I ask those particular questions. If there is any comment from Ms. McQueen or Mr. Bachand, that is fine.

Ms. McQueen: I think Mr. Michols would like to comment.

The Chairman: Mr. Michols.

Mr. Michols: We have spent a lot of time trying to determine what the most equitable system would be for the giving of grants, and this is the one we happened to hit upon. We do go to the museums in the province and to the provincial governments—I think you may have been out when I commented—asking for their comments on each grant in their particular region. We do bring in people. The advisory panels are composed of people drawn from British Columbia, from Newfoundland, or whatever, to sit on that particular grant. They do not come in with a British Columbia perspective or a Newfoundland perspective. They come in as museum professionalists, maybe textile conservationists or whatever, with an overview.

The problem is that we do not have adequate funds for the needs which exist. We are granting about one dollar in every five requested. If you take the funds and split them up according to population or some other variable that you could think of, it would split a very small pot into even smaller portions and nothing would be accomplished. This way, at least with the limited funds that we now have, we are able to draw the fund to a particular project in Hamilton this year, and a particular project in Vancouver next year, and a particular project in Algoma the year after, because we have the ability to concentrate a larger pot than would normally be necessary, and in fact the funds draw provincial and municipal

[Traduction]

provinces qui verraient ces fonds. Vous n'auriez aucun contrôle. Votre rôle se bornerait à leur accorder des subventions selon leur population.

M. Clarke: Monsieur le président, je ne devrais peut-être pas en parler aux témoins, mais je crois que la méthode d'affectation des fonds utilisée par le gouvernement fédéral est inefficace; pour avoir des fonds, il faut le demander très gentiment aux Musées nationaux, et c'est toujours Ottawa, qu'on remercie.

Il y a des tas de conseils et de comités: comité des subventions, Conseil consultatif sur l'aide financière, conseil consultatif sur le programme d'aide à l'inscription, conseil consultatif sur le programme d'aide aux activités spéciales, conseil consultatif sur le programme d'aide à la formation, comité sur le programme d'aide financière. Tout cela doit coûter très cher.

Comme M. Bachand l'a signalé, les musées ne relèvent pas uniquement des provinces, mais ils ne relèvent pas uniquement non plus du gouvernement fédéral. On nous a répété aujourd'hui que le gouvernement fédéral ne garantit qu'un financement partiel pour encourager les autres paliers de gouvernement à participer aux projets.

Encore une fois, je m'excuse auprès du témoin d'avoir insisté là-dessus, mais il s'agissait de questions qui me préoccupaient. Si M^{lle} McQueen ou M. Bachand ont des commentaires à faire, je serais heureux de les entendre.

Mme McQueen: M. Michols voudrait faire une remarque.

Le président: Monsieur Michols.

M. Michols: Nous avons mis beaucoup de temps à chercher un système équitable d'octroi de subventions, et voici ce que nous avons trouvé. Nous demandons aux musées des provinces et aux gouvernements provinciaux,—vous étiez peut-être absent lorsque j'en ai parlé—leur avis sur les subventions accordées dans leur région. Nous faisons venir des gens. Les conseils consultatifs sont composés de représentants de diverses provinces—Colombie-Britannique, Terre-Neuve, etc.—chargés d'examiner une subvention particulière. Ils ne représentent pas les provinces comme telles. Ce sont des spécialistes des musées ou des spécialistes³⁶ dans un domaine particulier qu'ils dominent.

Le problème, c'est que nous n'avons pas les fonds nécessaires. Nous n'accordons que 20 p. 100 des montants demandés. Si l'on répartissait les fonds selon la population ou selon un autre critère, les montants seraient si minimes que rien ne serait accompli. Même si nos fonds sont limités, nous arrivons à financer un grand projet par an, cette année à Hamilton, l'année prochaine à Vancouver, et l'année suivante à Algoma, parce que nous pouvons consacrer des montants plus élevés qui permettent de compléter les programmes municipaux et provinciaux. Il s'agit d'un programme national, dont les objectifs sont nationaux. Je ne crois pas qu'une réorganisation permettrait de les atteindre.

[Text]

programs out. It is a national program with national objectives, and I do not think regionalizing it would accomplish those national objectives.

Mr. Clarke: Mr. Chairman, can I ask—perhaps it is Mr. Herring—about the purchase account shown on page 32 of the annual report? There is a fund there apparently of \$5.5 million. I read the notes fairly carefully and I cannot see anywhere who holds that fund, those moneys, or what they are invested in, or what is going on.

Mr. Herring: The account balance represents the balance of the non-lapsing purchase account as of that date, as of March 31 of the fiscal year. We are voted each year funds for purchases, but if those funds do not lapse at the end of each year the money is voted, funds are expended, and the balance is carried forward to the next fiscal year.

Mr. Clarke: I hope Mr. Chatelain is listening closely.

The Chairman: He was not.

Mr. Clarke: Because I was talking about this \$5 million, Mr. Chatelain, that is floating around here in what Mr. Herring describes as non-lapsing funds, and there are a number of questions unanswered. Does the Auditor General approve of this amount of \$5 million being at the disposal under the name of what you call an emergency purchase fund or something like that? It is actually called a purchase account but the note says it is designated for emergency purchases. We are not told what it is invested in and I would like to know why it earned only \$241,000 interest during the year.

• 1640

Mr. Chatelain: Mr. Chairman, first of all, the size of the amount that is set aside for that purpose we believe is a matter really of policy for the National Museums to decide. As auditors, we would comment only on the procedures that are followed and disclosure to Parliament. I think we have gone on record before, Mr. Chairman, regarding the nonlapsing nature of certain funds or certain appropriations; we have gone on record as indicating that we certainly do not favour that approach. We accept the approach as being approved by Parliament and so on because Parliament would decide but in such instances here, you will see that in the annual appropriations of the National Museums, there is a global amount that is approved to cover the operating expenses of the museums and of that amount it is also indicated in the estimates that a certain portion of the vote will be devoted to special funds such as the purchase account here and for certain purposes.

Perhaps Parliament does not realize that by doing that, the amounts you will transfer in those special accounts become nonlapsing because of the nature of these special accounts as defined in the National Museums Act. So on that, I believe the Auditor General has gone on record in the past indicating perhaps his dislike of the nonlapsing nature of these funds. However, he recognizes that Parliament has approved these acts in its wisdom.

On the specific question raised by Mr. Clarke, whether we would approve the amount that has been set aside for those

[Translation]

M. Clarke: Monsieur le président, puis-je poser à M. Herring quelques questions sur le compte d'achat qui figure à la page 32 du rapport annuel? Il semble y avoir un fonds de 5.5 millions de dollars. Les notes ne semblent pas indiquer qui administre ce fonds, si le montant est investi etc.

M. Herring: Le montant représente le solde de comptes d'achat non épuisés au 31 mars de l'année financière. Chaque année, des crédits sont accordés pour les achats; si le crédit n'est pas épuisé à la fin de l'année en question, le crédit est accordé, le montant est dépensé et le solde est reporté à l'année financière suivante.

M. Clarke: J'espère que M. Chatelain m'écoute bien.

Le président: Il n'écoute pas.

M. Clarke: Et il s'agit, monsieur Chatelain, d'un montant de 500 millions de dollars qui circule et que M. Herring qualifie de fonds non épuisé; il y a de nombreuses questions auxquelles on n'a pas reçu de réponses. Le vérificateur général autorise-t-il le versement de ces 500 millions de dollars à cette espèce de fonds pour les achats imprévus? Il s'agit en fait d'un compte d'approvisionnement, mais les notes parlent d'achats imprévus. On ne dit pas en quoi le montant est investi, et j'aimerais savoir pourquoi il n'a rapporté que \$241,000 au cours de l'année précédente.

M. Chatelain: Monsieur le président, nous croyons que le montant devrait être déterminé par les Musées nationaux. En tant que vérificateur, nous ne faisons que juger les procédures suivies et le degré de responsabilité envers le Parlement. Nous avons déjà parlé, monsieur le président, de fonds et de montants renouvelables; nous avons dit ne pas être en faveur de ce principe. Nous l'acceptons parce qu'il a été sanctionné par le Parlement, mais si vous examinez le budget des Musées nationaux, vous verrez un montant global destiné aux dépenses de fonctionnement des musées et dont une certaine portion est destinée à des fonds spéciaux tels que le compte d'achat.

Le Parlement ne se rend peut-être pas compte qu'en destinant ces montants à des comptes spéciaux, les montants en question deviennent renouvelables en vertu de la Loi sur les musées nationaux. Or, le vérificateur général a déjà dit que ces fonds ne devraient pas être renouvelables. Mais il respecte la loi adoptée par le Parlement.

Pour répondre à la question soulevée par M. Clarke, à savoir si nous autorisons l'octroi de ces montants aux fonds spéciaux,

[Texte]

special purposes, I believe this becomes a matter of policy, Mr. Chairman, and we do not qualify to comment on that.

The Chairman: Mr. Bachand.

Mr. Bachand: Maybe, Mr. Chairman, the very nature of this fund is for emergency purchases because sometimes objects can be auctioned, let us say in the U.K. or in New York, and you want to repatriate them. You might have a greater amount to be spent in one year and if you do not have that amount readily available, that is why it is nonlapsible because one year you might have a larger amount in this and I am told that it is in the Consolidated Revenue Fund.

Ms. McQueen: The money is actually held in the Consolidated Revenue Fund. We do not have it to invest until we spend it. It is in the CRF. But I think the other point about the nonlapsing thing is that particularly in the National Gallery of Canada where some acquisitions can be extremely expensive and they know that they have a particular painting that they want to buy, they can save up for from one year to the next and we do not go into this rather inefficient system of dashing to spend your money in March before you lose it which would be a terrible way of building up national collections.

Mr. Clarke: I understand the desire of the museums people to have an immediate source of cash for emergency purchases and that is what it is called. I want to ask the Auditor General because I cannot quite reconcile this in my mind. In note 2 on page 35, we have the item there:

Balance . . . Add . . . Less: Purchases during the year
Fine, and:

Released for other than emergency purchases

So here we have an emergency purchases fund with an amount of \$2.2 million added from the Secretary of State and then almost that amount transferred out for other than emergency purchases and the amount remaining static for at least two years.

The Chairman: Mr. Trickey.

Mr. Trickey: Mr. Chairman, the National Museums Act provides for the establishment of a purchase account to be maintained in the Consolidated Revenue Fund, and it is a nonlapsing account, for the purchases of items for the collections of the various museums. Each year in our vote there is an amount shown for the normal appropriation for regular purchases for the collections of the various museums. That is what the \$2.120 million refers to. It is released for other than emergency purchases. The other money that was voted specifically to the museums for emergency purchases was for the purpose of retaining in Canada significant collections, of repatriating from outside of Canada significant collections that were of cultural quality and so on to add to our over-all collections in Canada. That was superseded by Parliament, the emergency purchase part of it, by the passing of the Cultural Property Export and Import Act and the Cultural Review Board that now exists in the Secretary of State Department. There is a vote to the Secretary of State Department, I believe it is something like \$2 million, for that specific purpose—that is, for the repatriation of collections which in the past have gone to others outside Europe, somewhere else, or the retention

[Traduction]

nous ne pouvons pas répondre aux questions qui portent sur la politique.

Le président: Monsieur Bachand.

M. Bachand: Monsieur le président, il nous faut un fonds d'urgence, car on veut parfois rapatrier des objets vendus aux enchères au Royaume-Uni ou à New-York. Puisque les dépenses varient d'une année à l'autre, il faut que le fonds soit renouvelable. On me dit que le montant est détenu par le Fonds du revenu consolidé.

Mme McQueen: C'est le Fonds du revenu consolidé qui a la garde de ce montant. Nous n'en disposons qu'au moment de le dépenser. Autrement, c'est le Fonds du revenu consolidé qui s'en charge. L'autre avantage du fonds renouvelable, c'est que la Galerie nationale peut économiser d'une année sur l'autre pour acheter un tableau qu'elle désire, au lieu de devoir épuiser le budget avant la fin de mars, ce qui serait désastreux pour la collection nationale.

M. Clarke: Je comprends pourquoi les musées ont besoin d'un fonds d'urgence et pourquoi on l'appelle ainsi. J'ai de la difficulté à concilier certaines choses. Je cite la deuxième note de la page 35:

Solde . . . plus . . . moins: achats faits pendant l'année . . .
Très bien, je poursuis:

. . . libéré pour d'autres achats imprévus.

Il faut donc ajouter au fonds d'urgence le montant de 2.2 millions de dollars provenant du Secrétariat d'État, ce qui représente environ le montant destiné à d'autres achats et le montant qui ne varie pas pendant au moins deux ans.

Le président: Monsieur Trickey.

M. Trickey: Monsieur le président, la Loi sur les musées nationaux prévoit un compte d'achat renouvelable administré par le Fonds du revenu consolidé pour l'achat de pièces de collection destinées à divers musées. Chaque année, on prévoit un montant pour l'achat de pièces de collection pour les divers musées. C'est ce que représentent les 2.120 millions de dollars. Cette somme est destinée aux achats prévus. L'autre montant est destiné aux achats imprévus qui permettent de garder au Canada certains objets, d'en rapatrier d'autres et d'améliorer notre collection. Les achats d'urgence ont été annulés par le Parlement avec l'adoption de la Loi sur l'exportation et l'importation de biens culturels qu'administre la Commission d'examen des exportations de biens culturels du Secrétariat d'État. Le Secrétariat d'État reçoit un crédit de \$2 millions pour rapatrier les collections qui, dans le passé, ont été envoyées à l'étranger, en Europe ou ailleurs, et pour maintenir au Canada le patrimoine culturel canadien.

[Text]

of collections in Canada because they are significant collections that relate the over-all culture of Canada and the historical development of Canada.

• 1645

The Chairman: Mr. Herring.

Mr. Herring: If I may add to that, Mr. Chairman, the reference to the \$2.1 million here is simply a situation where because of the fact that the Cultural Property Export and Import Act was coming into being, and looking, at the sizeable balance left in the Emergency Purchase Fund, Treasury Board decided that, as opposed to giving us a new allocation, a normal allocation for regular purchases in that fiscal year, we would simply use the old balance of the Emergency Purchase Fund. That is why that figure is there. The \$2.120 million represents our normal allocation for purchases, and the blue book, to compare with that, will not show any purchase account allocation for that year.

The Chairman: Mr. Ward, do you have some comments on the guidelines to that fund?

Mr. Paul Ward (Principal (for FMCS) Office of the Auditor General): Yes, Mr. Chairman. This has to do with the definition of the costs of items that could be charged to the fund. When we reviewed the purchase account we found that there were no policies set in the guidelines as to what costs should be charged to this account, and from one museum to another museum there was a considerable difference as to what costs would be charged for an item, i.e. in one museum an article might be bought in its raw state and reconstructed through the operating account; in another museum the item may be brought in its raw state and purchased, however, in a reconstructed state. We are concerned that there be a consistency in the use of the funds from the purchasing account.

The Chairman: Thank you.

Mr. Clarke: Mr. Chairman, I may be over time here but I would like to get to the Auditor General again on note 2, referring to the purchase account, and the statement on page 32. It may be that I just do not understand it. I understand the purpose of it, and I guess that is what I am discussing now. I now hear that the funds are actually in the Consolidated Revenue Fund, in the hands of the government. But I see an amount of interest, \$241,000, credited to the account, according to note 2, and in the statement on page 32 it says that interest earned is \$330,000. In both cases I can see the \$2.2 million coming in on Vote 85, but the statement on page 32 does not permit easy identification of the purchases at \$674,000 or the \$2,120,200. I am confused about that.

The Chairman: Mr. Trickey.

Mr. Trickey: I just got the explanation from Mr. Herring. The \$241,000 relates to the interest earned on the Emergency Purchase Fund that is in the purchase account. The \$330,000 relates to the total interest earned on the whole purchase account—that is, in the normal accumulation of moneys for regular purchases plus the money relating to this \$5.024 million which is designated for emergency purchases, and it is relating the interest earned on that money held in the CRF. It

[Translation]

Le président: Monsieur Herring.

M. Herring: J'aimerais ajouter quelque chose au sujet de ces \$2.1 millions. Par suite de l'adoption de la Loi sur l'exportation et l'importation de biens culturels et puisqu'il se trouve encore un montant important dans le fonds d'urgence, le Conseil du Trésor a décidé de ne pas nous donner une nouvelle affectation de crédits, et il nous a demandé d'utiliser tout simplement le solde du fonds d'urgence. Voilà pourquoi on trouve ce chiffre. Le montant de \$2.120 millions représente notre affectation de crédits pour les achats, mais, au Livre bleu, on ne trouve pas de compte d'achat pour cette année-là.

Le président: Monsieur Ward, avez-vous des remarques à faire sur les directives d'utilisation du fonds?

M. Paul Ward (Principal (FMCS), Bureau du vérificateur général): J'aimerais parler de la définition des postes budgétaires que l'on peut imputer au fonds. Lorsque nous avons fait une révision du compte de dépenses, nous avons remarqué qu'il n'y avait pas de politiques définies dans des directives pour indiquer quels seraient les montants imputés à ce compte. D'un musée à l'autre, cela variait considérablement, et il arrivait souvent qu'un musée se porte acquéreur d'un article qu'il rénove à même son compte d'exploitation. Un autre musée, par contre, achetait un article déjà renoué. Nous voulons qu'il y ait une certaine cohérence dans l'utilisation du fonds du compte d'achat.

Le président: Merci.

M. Clarke: Monsieur le président, j'aimerais aborder la question de la note numéro 2, où il est question du compte d'achat et l'état financier que l'on trouve à la page 33. J'ai peut-être du mal à comprendre ici. Je comprends l'idée, mais on vient de me dire que le fonds a été versé au fonds du Revenu consolidé, au gouvernement donc. Je constate cependant qu'il y a un montant d'intérêt de \$241,000 imputé à ce compte, si l'on se fie à la note 2. Mais, à la page 33, on dit que l'intérêt produit est de \$330,000. Dans les deux cas, le crédit 85 est \$2.2 millions, mais ce que l'on peut lire à la page 32 ne permet pas d'identifier clairement l'achat de \$674,000 et le crédit de \$2,120,200. Je trouve tout cela embrouillé.

Le président: Monsieur Trickey.

M. Trickey: M. Herring vient de me donner l'explication. Les \$241,000 représentent l'intérêt produit par le fonds d'urgence versé au compte d'achat. Les \$330,000 représentent l'intérêt produit par tout le compte d'achat, c'est-à-dire la somme prévue pour les achats réguliers, plus les \$5.024 millions réservés pour les achats d'urgence. Il s'agit d'intérêts que nous verse le ministre des Finances pour le solde contenu au Fonds du revenu consolidé.

[Texte]

is paid by the Minister of Finance to us on these balances held in the CRF.

Mr. Clarke: Do the amounts strike Mr. Trickey as being relative to the amounts of capital involved?

• 1650

Mr. Trickey: Mr. Chairman, if I had the money to invest myself—for the last 18 months or so I have been investing fairly significant amounts of money for Loto Canada on a three-month basis—with bank deposit receipts or something else, I am sure I would have earned much more money but it was invested in the CRF and the Minister of Finance sets the interest rate which he pays on these free balances and it is not the market rate that is being paid; it is considerably below. This is also reasonable in my opinion in view of the fact that it is government money and the government has the use of the money and they are getting the use of the money at a reasonable rate rather than going out to the market themselves and borrowing money at a higher rate.

The Chairman: Mr. Alexander.

Mr. Alexander: Yes, sir, I just have some general questions. On page 33, the National Museums trust account, if I read it correctly, picks up \$5,823?

Mr. Trickey: Yes.

Mr. Alexander: I see. When we get down to the bottom, Deposit with the Receiver General, that is \$61,000-odd dollars there. Are there conditions to it? I want to know why it is there and why you cannot spend it. These bequests or gifts all have conditions and yet you can spend \$2,000 in Canada Savings Bonds. Can you answer that for me?

Mr. Trickey: Mr. Chairman, the total money balance in the account is \$63,000 . . .

Mr. Alexander: Right.

Mr. Trickey: . . . of which \$2,000 are in Canada Savings Bonds but were in fact donated to the Museums, I believe—is that not correct—the interest thereon is to be used for a specific purpose. All the money that is in this trust account is money that has been donated to the museums for specific purposes or any one of the component museums, whichever one is mentioned in the fund or in the trust when it is created, comes in here, earns interest and the money is used from time to time by the directors of the Museums with the approval of the Board of Trustees for that purpose for which it was created in the first place. It can be anywhere from \$100 coming in to a couple of thousand, \$10,000, \$100,000. We do not have any big donations at the moment, but . . .

Mr. Alexander: There is no question there about auditing or accountability, Mr. Auditor General, in this area?

Mr. Trickey: Oh, yes, they are audited, sir, by the Auditor General.

Mr. Alexander: And you find everything there in order.

[Traduction]

M. Clarke: Est-ce que les montants d'intérêts sont, selon M. Trickey, assortis aux montants de capital?

M. Trickey: Monsieur le président, depuis dix-huit mois j'investis des sommes considérables dans Loto-Canada, tous les trois mois. Si donc c'était moi qui devait investir cet argent, soit dans des dépôts à long terme ou dans d'autre chose, je suis sûr que j'aurais touché beaucoup plus d'intérêt. Cet argent a été investi au Fonds du revenu consolidé, et le ministre des Finances verse des intérêts sur les soldes que contient ce fonds. Son taux n'est pas un taux d'intérêt courant, mais il est beaucoup plus bas. Cela se justifie puisqu'il s'agit de deniers publics et que le gouvernement utilise cet argent qu'il obtient à un taux beaucoup plus intéressant que s'il s'empruntait sur le marché de l'argent.

Le président: Monsieur Alexander.

M. Alexander: Mes questions sont d'ordre général. A la page 34, on impute au compte de fiducie des Musées nationaux une somme de \$5,823 n'est-ce pas?

M. Trickey: C'est exact.

M. Alexander: Je vois. Au bas de la page, je constate qu'il y a un dépôt de \$61,000 environ auprès du receveur général. Ce dépôt est-il assorti de conditions? Je veux savoir pourquoi on a fait ce dépôt et pourquoi vous ne pouvez pas dépenser cet argent. Chaque fois que l'on fait des donations de ce genre il y a des conditions, il en demeure pas moins que vous pouvez dépenser \$2,000 en obligations d'épargne du Canada. Pouvez-vous me donner une explication?

M. Trickey: Monsieur le président, le solde de ce compte est de \$63,000 . . .

M. Alexander: C'est juste.

M. Trickey: . . . dont \$2,000 sont en obligations d'épargne du Canada et constituent un don aux musées. L'intérêt produit par ce montant est utilisé à des fins précises. Tout l'argent contenu dans ce compte de fiducie représente des donations aux musées et doit être utilisé à des fins précises. Chaque parcelle de ce montant, dont l'utilisation est précisée, produit des intérêts et cet argent est utilisé de temps en temps par les directeurs des musées avec l'approbation du conseil d'administration. On ne déroge jamais à ce qui a été précisé au départ. Les montants varient d'une centaine de dollars à quelques milliers, \$10,000 ou \$100,000. En ce moment, nous ne recevons pas de donations importantes, mais . . .

M. Alexander: Monsieur le vérificateur général, une vérification s'impose-t-elle ici?

M. Trickey: Oui, ce compte est vérifié par le vérificateur général.

M. Alexander: Tout est en ordre?

[Text]

Mr. Chatelain: Mr. Chairman, with your permission we could even ask our Audit Director responsible for the regular audit of the National Museums, Mr. Bill Cumerford.

The Chairman: Mr. Cumerford.

Mr. W. Cumerford (Audit Manager, Auditor General's Office): We have no problems with the National Museums trust account. We have reviewed it for years and not a great deal of money, as you can see, has been spent out of the fund, but as receipts have been received we have been auditing them in and the amounts are on deposit with the Consolidated Revenue Fund.

Mr. Alexander: Okay. Let me have another question here. One page 20 you are certainly picking up a lot of historical items, artifacts and what not . . .

An hon. Member: You are next.

Mr. Alexander: I guess I am next, well, they would really be getting something of excellence there. There is only one of a kind.

Negotiations were started to obtain additional warehouse space to house this growing national collection.

That is on the bottom of page 20 in your 1976-77 report. How are we coming along there and just what are we talking about?

The Chairman: Ms McQueen.

Ms. McQueen: At the time that this report was written, we had not actually moved into additional warehouse space that is adjacent to the Museum of Science and Technology. They have now moved into that space. They are still crowded. Our whole a commodation problem is very serious. We are before the estimates committee tomorrow and I think we will be discussing it there.

Mr. Alexander: In other words, you still need additional space because of the . . .

Ms. McQueen: The collections are growing ever day and especially in this particular one, the Museum of Science and Technology, the artifacts they collect are rather large sometimes.

Mr. Alexander: Yes, like locomotives, my colleague stated. Now, I want to go on to this other issue. Am I to understand regarding the Museum Assistance Program that you must be, I think for all intents and purposes, a non-profit organization. Is that a fact, to get the assistance?

Mr. Michols: Yes, that is one of the criterias they would be a non-profit organization.

Mr. Alexander: So the private enterprise, well, they are out the window.

Ms. McQueen: Commercial galleries would not be eligible to get funds for an art show.

Mr. Alexander: All right. I have another question. I notice in the last page of the Museum Assistance Programs, I find this extremely interesting. Firstly, excuse the ignorance, but the National Museums of Canada is a corporate body, that is a Crown agency, right?

[Translation]

M. Chatelain: Monsieur le président, je demanderai à M. Bill Cumerford, notre directeur de la vérification, responsable pour la vérification des musées nationaux, de répondre.

Le président: Monsieur Cumerford.

M. W. Cumerford (gestionnaire de la vérification, Bureau du vérificateur général): Le compte de fiducie des musées nationaux ne me cause pas d'ennui. Nous l'avons vérifié depuis des années et, vous pouvez le constater, il n'y a pas eu beaucoup de sorties d'argent. Cependant, au fur et à mesure que nous recevions des récépissés, nous les vérifions. Les sommes sont versées au Fonds du revenu consolidé.

M. Alexander: Très bien. Une autre question. A la page 20, vous parlez de pièces de musées, d'objets façonnés, de toutes sortes de choses . . .

Une voix: Vous êtes le suivant.

M. Alexander: Peut-être. Ce serait une pièce de résistance. Je suis unique.

Le musée a entrepris des démarches pour obtenir plus d'espace pour entreposer la Collection nationale de l'aéronautique qui grandit sans cesse.

Cela se trouve au bas de la page 20 de votre rapport 1976-1977. De quoi s'agit-il ici?

Le président: Mme McQueen.

Mme McQueen: Au moment où ce rapport a été écrit, nous n'avions pas encore emménagé dans nos nouveaux entrepôts qui sont adjacents au Musée des sciences et de la technologie. C'est désormais chose faite. Nous sommes encore à l'étroit. Le problème est grave. Demain nous devons comparaître devant le comité des prévisions budgétaires, et je pense que nous discuterons de cela.

M. Alexander: En d'autres termes, vous avez encore besoin d'espace . . .

Mme McQueen: Les collections deviennent de plus en plus importantes, et celles du Musée des sciences et de la technologie en particulier. Les objets que ce musée collectionne sont assez gros.

M. Alexander: Je vois. Des locomotives par exemple. J'aimerais passer à autre chose. Si je ne m'abuse, le programme d'aide aux musées ne donne de fonds qu'aux organismes à but non lucratif. Est-ce que je me trompe?

M. Michols: C'est juste. C'est l'un des critères pour obtenir des fonds.

M. Alexander: Les entreprises privées ne peuvent donc pas être admissibles.

Mme McQueen: Les galeries commerciales ne sont pas admissibles et ne peuvent pas obtenir de fonds pour une exposition d'art.

M. Alexander: Très bien. Une autre question. La description des programmes d'aide aux musées est extrêmement intéressante. Tout d'abord, et pardonnez mon ignorance, les Musées nationaux du Canada sont bien une société de la Couronne, n'est-ce pas?

[Texte]

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Ms. McQueen: Right.

Mr. Alexander: Then the associate museums, what are they? What do you mean by associate museums?

Mr. Michols: One of the major programs set up in 1972 under the National Museums policy in order to accomplish the objectives of that policy—the preservation of our cultural heritage and greater accessibility—was a program called the Associate Museum Program, and what it was attempting to do was set up a network of the major museums in Canada so that we could increase co-operation and assist the development of these institutions across the country—to get, in effect, federal dollars to institutions that existed in other parts of the country.

As it stands now, there are 25 associate museums. It has come together reasonably well as a network: the directors meet semi-annually, advise us on policy, exchange travelling exhibitions, advise each other on management projects and so on.

Mr. Alexander: Well, let me say this—and I will not stick to Hamilton but I think we have a marvelous art gallery, and I hope that one of these days I will read its name in here as an associate museum. I do not know why they are not there as yet—and I do not know how you get to be an associate museum. Perhaps you could explain that to me, because I have a couple of other questions after that.

Mr. Michols: We are in the process now of reviewing the policy of the Associate Museum Program—of reviewing the role and responsibilities of the associates and the standards that an associate would have to meet in order to join the network. When these have been reviewed and set, then we know that the art galleries of Hamilton, of London, of Windsor, and several other institutions across the country, would be very interested in joining once they know what the revised policy is.

Mr. Alexander: The reason why I asked that question was that I was trying to be a little facetious but, at the same time, I noticed that presently you have four associates in B.C., three in Alberta, three in Saskatchewan, two in Manitoba, six in Ontario—that shows where all the culture is in this country, Mr. Chairman—three in Quebec . . .

The Chairman: Quantity does not mean quality.

Mr. Alexander: . . . three in Quebec, one in New Brunswick, one in Nova Scotia, one in P.E.I. and one in Newfoundland—I suppose that is not a very good balance, if you are under review right now—and then, extending it a bit further, I see nothing for the Territories. I thought that was where a wealth of information would be, up there, in terms of our cultural heritage.

Ms. McQueen: I will address myself to the first part of your question.

Of those six in Ontario, four are the national museums here in Ottawa, which of course do not receive core funding under the grants program—they are ineligible for any grants money. They are part of the associate museum network because, of course, they have some of the largest collections in the country

[Traduction]

Mme McQueen: C'est juste.

M. Alexander: Les musées associés, où se situent-ils? Qu'entendez-vous par musées associés?

M. Michols: La politique des musées nationaux est de préserver notre patrimoine culturel et de le rendre plus accessible. Pour atteindre cet objectif les musées nationaux ont élaboré en 1972 un programme de musées associés afin de constituer un réseau des principaux musées du Canada pour améliorer la collaboration et aider l'expansion de ces institutions au pays. En fait nous voulons fournir des deniers publics fédéraux aux institutions qui existent ailleurs au pays.

Pour l'instant il y a 25 musées associés. Le réseau est bien formé: les directeurs se rencontrent deux fois l'an et nous donnent des conseils sur la politique, les expositions itinérantes, et se consultent entre eux sur l'administration des projets etc.

M. Alexander: Je ne veux pas m'en tenir à Hamilton, mais là-bas nous avons une merveilleuse galerie d'art. J'espère qu'un jour ou l'autre elle comptera parmi les musées associés. Je ne sais pas pourquoi elle n'y est pas encore . . . je ne sais pas ce qu'il faut faire pour devenir musée associé. Peut-être pouvez-vous m'expliquer ce qu'il en est; après quoi, je poserai une ou deux autres questions.

M. Michols: Nous sommes en train de revoir notre programme des musées associés. Nous essayons de repenser le rôle et les responsabilités des musées associés, ainsi que les normes auxquelles un musée associé doit se conformer s'il veut faire partie du réseau. Quand ce sera fait, sachant qu'à Hamilton et à London il y a des galeries d'art, de même qu'à Windsor, et qu'il existe au pays d'autres institutions qui voudraient faire partie du réseau, nous leur ferons connaître notre politique révisée.

M. Alexander: J'ai été un peu tatillon en vous posant cette question. En même temps, je remarque qu'il y a quatre musées associés en Colombie-Britannique, trois en Alberta, trois en Saskatchewan, deux au Manitoba, six en Ontario, et cela montre où se trouve la culture au pays, trois au Québec . . .

Le président: La quantité ne veut rien dire, c'est la qualité qui compte.

M. Alexander: . . . trois au Québec, un au Nouveau-Brunswick, un en Nouvelle-Écosse, un à l'Île-du-Prince-Édouard, un à Terre-Neuve. Je suppose que c'est une bonne répartition, mais, malgré cette révision, je constate qu'il n'y a rien de prévu pour les Territoires du Nord-Ouest. Je pensais que se trouvaient là-bas des trésors et une bonne partie de notre patrimoine culturel.

Mme McQueen: Je répondrai d'abord à la première partie de votre question.

Des six musées situés en Ontario, quatre sont des musées nationaux situés à Ottawa, et ils ne reçoivent pas de fonds en vertu du programme de subventions. Ils ne peuvent pas recevoir de subventions. Ils font partie du réseau des musées associés, car, bien entendu, ils contiennent les collections les

[Text]

and they are expected to send a lot across the country to the associate museums.

Also, because our grants funds did not grow in the way that was intended when the program was established, we found that we just did not have enough money to go on creating more associate museums, because when you create one it commits you to core funding every year; and for that reason we declared a moratorium on new associate museums as well. When this policy review that Dann spoke of is completed, we will try to review the situation, but we are very strapped for funds and that is why we have not been creating any more.

The Chairman: Have you finished, Mr. Alexander?

Mr. Alexander: Well, one more question.

The Chairman: I would not want to cut you off.

Mr. Alexander: Oh, you would not do that to me, would you?

The Chairman: No, I would not do that to you.

Mr. Alexander: How long have the Territories been without representation as far as associate museum status is concerned, because I find that strange? Perhaps there is a reason for it—I am sure there is.

Mr. Michols: The original objective was to take a network of major museums, well-established museums, established within their own community, perhaps already radiating throughout the province, and develop a national role for them in terms of exchange and such. The Northwest Territories has not had, since the National Museum policy of 1972, an institution of this calibre. There is one now in the process of being finished in Yellowknife, the Yellowknife central, or I guess officially the Prince of Wales Museum. We have talked to representatives of that museum as well as the Territories, and it is quite conceivable that they would be in the same situation as Hamilton down the road.

• 1700

Mr. Alexander: And the Yukon?

Mr. Michols: There is not a comparative institution within the Yukon at this time. We are working very closely with a couple of community museums in Whitehorse and in Dawson City, and hopefully they will come along on their own speed.

Mr. Alexander: Thank you, Mr. Chairman. It was very kind of you, sir.

The Chairman: Mr. Brisco.

Mr. Brisco: This morning, Mr. Chairman, in testimony reference was made to the fact that the National Museums employed people who have an expertise in marketing. I think it was with reference to your boutiques and so on. If we can set aside for a moment the concerns that I have already expressed with reference to the Castlegar problem and think of it in terms of what we can do to resolve the problem rather than carp about the past as I have done, is there anybody in marketing who could market that museum to that it becomes a useful adjunct to the community.

[Translation]

plus importantes du pays, et ils les envoient partout aux musées associés.

De plus, notre fond de subventions n'a pas augmenté comme nous l'avions prévu au départ. Nous nous sommes donc trouvés à court d'argent pour accueillir de nouveaux musées associés, car une fois qu'un musée devient associé, il peut bénéficier annullement de nos subventions. Voilà pourquoi nous avons déclaré un moratoire sur les nouveaux musées associés. Quand la nouvelle politique, dont Dann a parlé, sera mise au point, nous essaierons de revoir la situation, mais pour l'instant nous sommes à court d'argent voilà pourquoi nous n'avons pas pu créer d'autres musées associés.

Le président: Avez-vous terminé, monsieur Alexander?

M. Alexander: Une autre question.

Le président: Je ne veux pas vous interrompre.

M. Alexander: Mais je sais bien que vous ne me feriez jamais ce coup-là.

Le président: Non, jamais.

M. Alexander: Depuis quand les territoires se trouvent-ils sans représentation au sein de ce réseau de musées nationaux? Je trouve cela étrange. Peut-être qu'il y a une bonne raison à cela.

M. Michols: Au départ nous voulions créer un réseau des principaux musées, des musées bien établis au sein d'une collectivité et au sein d'une province même. Nous voulions que chaque musée ait un rôle à l'échelle nationale dans l'échange des collections. Depuis 1972, les Territoires du Nord-Ouest n'ont pas offert d'institution de cette qualité. Un de ces musées est en préparation à Yellowknife, le musée central, et je pense d'ailleurs que son nom officiel est le Musée Prince-de-Galles. Nous avons parlé avec les responsables de ce musée ainsi qu'avec des représentants des Territoires, et il est fort possible qu'un jour ou l'autre leur situation devienne comparable à celle de Hamilton.

M. Alexander: Et le Yukon?

M. Michols: Il n'y a rien de comparable au Yukon à l'heure actuelle. Nous travaillons en étroite collaboration avec deux musées communautaires à Whitehorse et à Dawson City, et nous espérons qu'ils progresseront par eux-mêmes.

M. Alexander: Merci, monsieur le président. Vous avez été fort aimable.

Le président: Monsieur Brisco.

M. Brisco: Ce matin, monsieur le président, on a dit que les musées nationaux employaient des gens qui avaient une certaine expérience de la commercialisation. Je crois qu'on pensait alors à vos boutiques. Oublions pour l'instant le problème de Castlegar dont j'ai parlé tout à l'heure et essayons de voir ce que nous pouvons faire pour résoudre le problème au lieu de ressasser le passé, comme je l'ai fait tout à l'heure. Existe-t-il un expert qui pourrait faire de ce musée une entreprise commerciale, en faire, dans la collectivité, un élément utile?

[Texte]

The signing is inadequate—I am speaking of Castlegar—the location frankly is poor; landscaping is non-existent; and it is in the middle of a field of grass and bush and shrubbery that is dead in the summer. The Doukhobor Historical Society has its own complex, as you may know, immediately adjacent to the museum, that gets all kinds of action, and yet this complex does not.

I suppose I am prompted to ask supplementary questions. Is it customary for a national exhibition centre to charge an admission? Is it policy to conduct a visitor count, and if so, what is the sad result of the visitor count at the Castlegar complex? Is it considered that the complex may have to close if it cannot come up with sufficient funding within the community?

Finally, to the Auditor General, are there any concerns expressed by that department with reference to the dependency factor that seems to have been created with reference to at least this national exhibition centre and possibly to others?

Clearly there is a dependency factor, which is unfortunate. You have remarked that there are those that have become very successful, are flying on their own. It would be very acceptable if we could change that criteria for Castlegar. How you do it, I frankly do not know. I wonder what your concerns are about dependency, and what your concerns are about a dependency factor, or whether in fact that is part of your mandate.

Ms. McQueen: Mr. Chairman, could I speak to part of that? The Castlegar centre got a permanent director with some experience and professional qualifications on February 1.

Mr. Brisco: Mr. Boone?

Ms. McQueen: Yes. We now have somebody to work with. Of course we are going to go in and help them. We have done this before occasionally when an institution has wanted particular help over a range of problems, and they vary considerably. We have brought together a team of people and we have paid the expenses for that team to go out and sit down with the staff of that institution, go over the problems, come up with suggestions of things they have done in their own areas that have been useful, that have helped solve those problems. We will be delighted to do that with Castlegar. We have now got someone to work with. I think that is essential.

In things like visitor counts and so on, sure, those things can happen anytime. But I think the centre needs help. Our national exhibition centres and the conditions in which they find themselves now are one of our priorities, and sure we will go in there and I will be delighted to talk over specifics with you, perhaps apart from the Committee.

Mr. Brisco: Great, and much appreciated. Now the dependency factor, if I may, sir.

Mr. Chatelain: Mr. Chairman, when you describe dependency the way the member has described it, this is and remains

[Traduction]

Les pancartes sont mal faites—je parle de Castlegar—la situation du musée est excessivement mauvaise, on n'a jamais aménagé le terrain, et la bâtisse se trouve au milieu d'un champ d'herbes, de mauvaises herbes et de buissons qui sont tout jaunis l'été. La Société historique des Doukhobors possède son propre complexe, vous le savez peut-être, juste à côté du musée, et c'est une organisme très actif; pourtant, ce musée ne l'est pas.

Il faudrait peut-être que je pose des questions. Arrive-t-il souvent qu'un centre national d'exposition fasse payer des frais d'admission? A-t-on l'habitude de compter les visiteurs et, dans ce cas, à quel triste résultat est-on parvenu au musée Castlegar? A-t-on songé à fermer ce musée si la collectivité ne réussit pas à le financer suffisamment?

Enfin, et je m'adresse au vérificateur général, le ministère s'est-il inquiété de cette accoutumance aux subventions que l'on semble avoir créée, du moins dans ce centre national d'exposition, et peut-être dans d'autres?

Il y a évidemment accoutumance, c'est bien malheureux. Vous avez dû remarquer que les musées qui ont eu beaucoup de succès volent aujourd'hui de leurs propres ailes. Ce serait parfait si nous pouvions changer le critère pour Castlegar. Mais comment? Franchement, je n'en sais rien. Que pensez-vous de cette accoutumance? Pensez-vous, d'autre part, que cela relève de vous?

Mlle McQueen: Monsieur le président, vous me permettez de répondre à une partie de ces questions. Le centre de Castlegar a maintenant depuis le 1^{er} février un directeur permanent qui a une certaine expérience et des qualifications professionnelles.

M. Brisco: Monsieur Boone?

Mme McQueen: Oui. Nous avons maintenant quelqu'un avec qui nous pouvons travailler. Évidemment, nous allons l'aider. Il nous est déjà arrivé de la faire lorsqu'une institution réclamait de l'aide pour régler une série de problèmes particuliers; ces problèmes peuvent varier considérablement. Nous avons réuni un groupe de personnes que nous avons payées, et nous leur avons demandé d'aller discuter avec le personnel de cette institution, de passer les problèmes en revue, de faire des suggestions, par exemple de choses qui ont été faites dans leur propre région et qui ont été utiles, qui ont réussi à résoudre ces problèmes. Nous nous ferons un plaisir de faire la même chose avec Castlegar. En tout cas, maintenant nous avons quelqu'un avec qui nous pouvons travailler, et c'est essentiel.

Quant au nombre de visiteurs, c'est le genre de chose qui peut se produire n'importe quand. Mais ce centre a besoin d'aide. Nos centres nationaux d'exposition et les conditions dans lesquelles ils œuvrent actuellement sont l'une de nos priorités, et nous allons nous intéresser au problème de très près; si vous le désirez, je serais heureuse de vous parler après le comité des conditions particulières qui vous intéressent.

M. Brisco: Parfait. J'apprécie beaucoup. Maintenant, cette accoutumance.

M. Chatelain: Monsieur le président, lorsque vous parlez d'accoutumance comme le député l'a fait, c'est et cela demeure

[Text]

a matter of policy. The Auditor General's only concern in this area is that the wishes of Parliament be respected and adhered to, as expressed in the annual appropriation acts, and that the funds are spent with prudence appropriately.

Mr. Brisco: You fell off your tightrope, Mr. Chatelain.

The Chairman: You wanted a question, Mr. Clarke. I have a few.

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Mr. Clarke: Thank you. Going back to the Financial Management and Control Study, if I may for a minute. On page 10, on the project evaluation, again the museums agreed in 1977 to the establishment of a policy "that all project descriptions submitted with a project budget include objectives, costs, time to complete", etc.; then by 1978 they seem to have waffled a little bit by saying that the project budgets have generally met this requirement. Is that showing any hesitation on the part of the museums?

The Chairman: Mr. Herring.

Mr. Herring: Mr. Chairman, no hesitancy on our part at all. We have had a project budgeting system in operation for some time. But the situation is that the four national museums are semi-autonomous; they report directly to the board of trustees. In some cases the director, who is responsible for his institution in the act, decides that he simply does not want to provide the kind of detail that we are advocating in our project budgeting system, so on occasion we have fallen short. Unfortunately to date we have not been able to achieve 100 per cent success, but we have come a long way from the situation that the Auditor General found in 1973-74. I think, with the variance reporting procedure that we have implemented, the further sophistication which we have implemented this year, all the requirements suggested in the Auditor General's report will be met.

Mr. Clarke: So you have not changed your answer as far as it is agreed. You still agree with the Auditor General's recommendation.

Mr. Herring: Yes, there is no question.

Mr. Clarke: Okay. Could I ask the Auditor General in the next section there, "evaluation of continuing programs", what proportion in numbers and dollars of the existing programs were reviewed in this study?

The Chairman: Mr. Ward.

Mr. Ward: Thank you. Mr. Clarke you are referring to the five programs identified by the museums in the right-hand column where they indicate that reviews have been conducted in five program areas including museum mobiles, travelling exhibitions, the Museum of Man, the discovery train, heritage travel, etc. That is something less than 10 per cent of their budget.

Mr. Clarke: Less than 10 per cent of their budget.

Mr. Ward: In the area of 10 per cent.

[Translation]

une question de politique. La seule préoccupation du vérificateur général dans ce domaine, c'est que le désir du Parlement soit respecté comme cela est prévu par les lois sur les crédits annuels; les fonds doivent être dépensés d'une façon avisée et sans excès.

M. Brisco: Monsieur Chatelain, vous êtes tombé de la corde raide.

Le président: Monsieur Clarke, vous vouliez une question. J'en ai plusieurs.

M. Clarke: Merci. Je reviens à l'étude sur le contrôle et la gestion financière. A la page 10, sous le titre «Évaluation des projets», une fois de plus les Musées ont accepté en 1977 l'établissement d'une politique «afin que toutes les descriptions de projets présentées avec le budget du projet comprennent les objectifs, les coûts, le temps de parachèvement, etc.». Ensuite, en 1978 ils semblent avoir temporisé un peu, disant qu'en règle générale les budgets des projets se sont conformés à cette règle. Doit-on y voir une hésitation de la part des Musées?

Le président: Monsieur Herring.

M. Herring: Monsieur le président, nous n'avons pas du tout hésité. Nous avons un système d'établissement de budgets de projets qui fonctionne depuis un certain temps, mais il se trouve que les quatre Musées nationaux sont semi-autonomes, qu'ils font rapport directement au conseil d'administration. Dans certains cas le directeur, qui est responsable de son institution en vertu de la loi, décide de ne pas fournir le genre de détails que nous prônons dans notre système d'établissement des budgets des projets, si bien que certaines lacunes se sont produites. Malheureusement, le succès n'a pas été total, mais nous avons fait énormément de chemin depuis que le vérificateur général a étudié la situation en 1973-1974. Je pense que, grâce à la procédure de rapports variables que nous avons mise sur pied, grâce aux mécanismes améliorés que nous avons adoptés cette année, toutes les exigences du rapport du vérificateur général seront satisfaites.

M. Clarke: Vous n'avez donc pas changé votre réponse et vous êtes toujours d'accord. Vous approuvez toujours la recommandation du vérificateur général.

M. Herring: Oui, sans aucun doute.

M. Clarke: Bien. Dans le paragraphe suivant, «Évaluation des programmes permanents» quelle est la proportion, numérique et financière, des programmes existants qui ont fait l'objet d'une révision dans le cadre de cette étude?

Le président: Monsieur Ward.

M. Ward: Merci. Monsieur Clarke, vous parlez des programmes quinquennaux cités par les Musées dans la colonne de droite et qui ont fait l'objet d'une révision; il s'agit de cinq programmes: les Musées mobiles, les Expositions itinérantes, le Musée de l'homme, le Train de la découverte, les Voyages historiques, etc. Cela représente un peu moins de 10 p. 100 du budget.

M. Clarke: Moins de 10 p. 100 du budget.

M. Ward: Quelque chose de l'ordre de 10 p. 100.

[Texte]

Mr. Clarke: But is the Auditor General satisfied that an adequate test was made to come up with these recommendations?

Mr. Ward: Mr. Clarke, I believe it is the intention of the Museums to continue this until we cover all their programs and that is what they had in mind when they agreed with the recommendation. This is a start towards a broader review.

Mr. Clarke: All right. Thank you. Could I ask one other question of Ms. McQueen. I know we are not on estimates, Mr. Chairman, but I had a situation in my constituency of a Canadian citizen who wanted to donate a lot of things to the museum. He actually wanted to create one. He had a private museum and I understood from Ms. McQueen's remarks that he has not eligible for any grants and he understands that. However, he could not even given this stuff away and it was a music kind of thing. Doyle H. Lane was the gentleman's name.

He tried through the provincial government and through the Museums here because I had advised him where to write, but as far as I know he has never had any success in even giving the stuff away because he was told by the Museums or whomever he approached, that they really were not interested in what he had. These are some very unusual music machines from the early part of this century which he has housed in a building on Dunbar Street in Vancouver. Have you ever heard of him and what should I advise him to do?

Ms. McQueen: Ask him to write to me directly. He may not have come to Ottawa with his request. He may have tried local museums who may not be collecting that kind of thing. You say, music machines, are they . . . ?

• 1710

Mr. Clarke: Huge things that will fill the room, like . . .

Ms. McQueen: Okay.

Mr. Clarke: Some of them had automatic pianos, automatic violins . . .

Ms. McQueen: I think the Museum of Science and Technology would probably be fascinated to know about it. We may wind up with another warehousing problem, but we would rather get the things now. If you will give me his address I will write to him directly myself.

The Chairman: Is that all, Mr. Clarke?

Mr. Clarke: Yes, thank you.

The Chairman: I wonder if I might just have a few words here now. I think this has been a very fruitful and, I think, constructive hearing this afternoon, and I would like to see come out of it the basis of cleaning up all the problems that exist between National Museums and the Auditor General and this Committee, so when we come to your review we will see that you are in good shape and we will not have to call you before us again.

[Traduction]

M. Clarke: Mais le vérificateur général est-il certain que ces recommandations ont été fondées sur des faits suffisamment sûrs.

M. Ward: Monsieur Clarke, les Musées ont l'intention de poursuivre dans cette voie jusqu'à ce que tous les programmes aient fait l'objet d'une révision, c'est d'ailleurs ce qu'ils avaient l'intention de faire lorsqu'ils ont accepté la recommandation. C'est un premier pas dans la voie d'une révision plus approfondie.

M. Clarke: Très bien. Merci. Vous me permettez de poser une dernière question à M^{lle} McQueen? Je sais que nous n'étudions pas le budget, monsieur le président, mais j'aimerais parler du cas particulier d'un citoyen canadien de ma circonscription qui désirait faire don au musée de pas mal d'objets. En fait, il voulait créer un musée. Il avait un musée privé; d'après ce que M^{lle} McQueen a dit, il ne peut pas demander de subvention, et d'ailleurs il le sait. Pourtant, il n'a même pas réussi à faire don de cet objet. C'était une sorte d'instrument de musique. Il s'agit d'un certain Doyle H. Lane.

Il en a parlé au gouvernement provincial, il en a parlé au musée ici parce que je lui avais dit de vous écrire, mais que je sache, tout ceux qui lui ont répondu lui ont dit que cet objet ne les intéressait pas. Il s'agit de machines à faire de la musique, qui sont très rares et qui datent du début du siècle; elles sont dans un immeuble de la rue Dunbar à Vancouver. Avez-vous entendu parler de lui, que dois-je lui dire?

Mme McQueen: Dites-lui de m'écrire à moi, directement. Il n'a peut-être pas parlé de ces objets à Ottawa. Peut-être a-t-il seulement parlé à des musées locaux que ce genre de choses n'intéresse pas. Vous dites qu'il s'agit de machines à musique, n'est-ce pas?

M. Clarke: D'énormes choses qui rempliront la salle, comme . . .

Mme McQueen: C'est bien.

M. Clarke: Certaines d'entre elles comprenaient des pianos et des violons automatiques . . .

Mme McQueen: Je crois que le Musée des sciences et de la technologie serait fasciné par cela, s'il en entendait parler. Nous devons peut-être faire face à un autre problème d'entreposage, mais nous préférons obtenir ces choses maintenant. Si vous voulez bien me communiquer son adresse je lui écrirai moi-même immédiatement.

Le président: Est-ce tout, monsieur Clarke?

M. Clarke: Oui, merci.

Le président: Je me demande si on me permettra de faire quelques commentaires ici. J'estime que la séance de ce après-midi a été très fructueuse et constructive, et j'aimerais qu'elle permette de jeter les bases des solutions à tous les problèmes qui existent entre les musées nationaux et le vérificateur général et son comité; cela nous éviterait de devoir vous convoquer à nouveau, puisque la prochaine révision indiquerait votre bonne situation financière.

[Text]

I am worried about the fact that you have found yourself into a 2,000-word manual. There has been, obviously, a sincere intent to get this thing on the road and in place, and you have hired consultants to advise, but it has been slow in coming about, slow for the Committee, and that is one of the reasons why you were on the agenda. I am wondering whether or not you have overdone it. I am wondering whether or not the Auditor General thinks you have overdone it. Should there not be somewhere in the government, between Treasury Board and an interdepartmental committee, a group that can move in to assist with the framework needed to come into compliance with the regulations and the guidelines that we have?

Mr. Herring.

Mr. Herring: Mr. Chairman, I have asked, quite frankly, for that kind of help. Unfortunately the structure just does not provide for that sort of assistance. The assistance that we have to rely on is assistance we purchase in some fashion or another, along with the manuals and so on that have been provided by other government departments. When we met with Treasury Board to discuss this issue, to get us over this hump, so to speak, they suggested that we submit four additional man-years to overcome this problem. Now I do not know how realistic that is in terms of today's financial situation, but in terms of the scope of the manual, we will do our best.

As I said, we have established now a schedule, week by week, and we will be reporting week by week on our achievement towards completing the 39 chapters in the manual. The ground work that we laid, using the detailed work routines and desk proceedings and so on that we did the first time round, may not be repeated in that kind of detail in the subsequent development of the manual in order that we might establish a completed formal manual in a reasonable length of time, knowing that we have those flow charts, systems and detailed work routines available for our operation.

The Chairman: It has been my experience that these manuals particularly, ones that get this detailed, have a tendency to break down with lack of supervision and follow-up and I would hope that, having gone through all this laborious work, there will be a continuing audit and overview on it. I am sure you are aware of that.

Mr. Herring: Yes. Yes, Mr. Chairman.

The Chairman: I am hopeful that the new office of the Comptroller General will be able to put in place a team that could move in with some guidance and structure for departments, agencies and Crown corporations that get into this kind of trouble.

Mr. Duncan or Mr. Silverman, could you advise whether or not there is anything in motion in the way of a mobile team that could move in and give assistance to organizations like National Museums?

Mr. A. Silverman (Group Chief, Financial Policy Evaluation Division, Financial Administration Branch, Treasury

[Translation]

Je m'inquiète de ce que vous vous soyez lancés dans la publication d'un guide de 2,000 mots. Il est manifeste que les efforts que vous avez déployés afin d'élaborer ce document ont été sincères, et vous avez embauché des experts-conseils pour vous venir en aide, mais le processus a été long aux yeux du comité, et c'est une des raisons pour lesquelles on vous a inscrit à l'ordre du jour. Je me demande si vous n'avez pas exagéré. Je me demande si le vérificateur général n'estime pas, lui aussi, que vous avez exagéré. Ne devrait-il pas exister dans l'administration publique, un groupe intermédiaire entre le Conseil du Trésor et un comité inter-ministériel, qui serait en mesure de fournir les indications nécessaires pour que vous vous conformiez aux règlements et lignes directrices qui nous régissent?

Monsieur Herring.

M. Herring: Monsieur le président, en toute franchise, j'ai demandé qu'on m'accorde ce genre d'aide. Malheureusement, les structures actuelles ne permettent pas ce genre de service. Par conséquent, l'aide sur laquelle nous devons compter, c'est celle que nous payons d'une façon ou d'une autre, comme les guides et les autres outils qui sont fournis par les autres ministères gouvernementaux. Lorsque nous avons rencontré les membres du Conseil du Trésor pour chercher une solution à ce problème, ils nous ont suggéré de demander quatre années-hommes supplémentaires pour en venir à bout. Je ne sais pas dans quelle mesure cela est réaliste, étant donné la situation financière actuelle, mais pour ce qui est de l'étendue du guide, nous ferons de notre mieux.

Comme je l'ai déjà dit, nous avons établi un calendrier de travail, semaine après semaine; chaque semaine nous ferons rapport et nous dirons où nous en sommes dans la réalisation des 39 chapitres du guide. Nous disposons déjà d'un travail de base, les graphiques d'acheminement, les systèmes et les calendriers de travail détaillés établis au cours de la première étape sont disponibles et n'ont pas à être repris pendant les autres phases d'élaboration du guide; aussi nous pourrions terminer ce document en une période raisonnable.

Le président: D'après mon expérience, ces guides, particulièrement ceux qui sont aussi détaillés, ont tendance à mourir en cours de route en raison d'un manque de surveillance et d'esprit de suite, j'espère donc, qu'après avoir travaillé aussi fort, on assurera une vérification et une révision permanentes. Je suis sûr que vous êtes conscients de ce problème.

M. Herring: Oui. Oui, monsieur le président.

Le président: J'espère que le nouveau contrôleur général sera en mesure de constituer une équipe capable de fournir des conseils et des lignes directrices aux ministères, organismes et sociétés de la Couronne qui rencontrent ce genre de difficulté.

Monsieur Duncan ou monsieur Silverman, pouvez-vous nous dire si on a établi un groupe mobile qui pourrait se rendre sur les lieux et venir en aide à des organisations comme les musées nationaux?

M. A. Silverman (chef de groupe, Division de l'évaluation des politiques financières, Direction de l'administration finan-

[Texte]

Board): Mr. Chairman, what we have done is, gather up all the manuals from all government departments and put them in one central location to make them available to other departments in order to save effort where it can be saved and duplication. In addition the Bureau of Management Consulting, part of the Department of Supply and Services, has people who do this kind of thing; they are government employees who are available, for a price, to develop this type of manual. I am not aware of any plans, although I can verify and report back to you, of the Office of the Comptroller General to put together these types of teams. As I say, I am not aware of these plans.

• 1715

The Chairman: Well, it seems to me we get into problems that repeat themselves and last too long as a result of just what we have been hearing today, and it would appear to me, with that office now being structured, that they might look at the idea of assistance where there is a problem to clean it up and make sure that we get it back under control.

Now, the other area that is still a little troublesome to me is the cost data base underneath the cost of supplies and inventory to the boutiques. Is there guidance as to mark-ups, and can we narrow the difference between revenue and cost? Is this area being cleaned up and worked on?

Mr. Herring: Mr. Chairman, we hope so. We have just finished a report on the items to be sold in the boutique and their advisability. This is not in any way an excuse, but the directors of the four museums have felt very strongly that the boutiques are an extension of their museum and the kinds of items that they would like to sell in the boutiques reflects the museum. And, unfortunately, in some cases they have not been terribly wise decisions in terms of their marketability. We have just completed a study on boutique items, the kinds of things that should be sold in the boutiques, not necessarily for their profit but simply not to be a subsidy situation, and the directors are responding to our suggestions with respect to the marketability of these items.

The Chairman: Do you have an inventory of items that do not sell and does your marketing feed out guidance as to what not to buy and what to buy?

Mr. Herring: Yes, this is what we are doing now and, as a result, you will note, in reviewing next year's financial statements, that we increased our sales by 27 per cent in the past year, largely because we did improve our marketing in the boutiques, particularly with respect to marking down items and moving obsolete inventory.

[Traduction]

cière, Conseil du Trésor): Monsieur le président, nous avons réuni en un seul lieu tous les guides provenant des ministères du gouvernement afin qu'ils soient disponibles pour d'autres et afin d'éviter le dédoublement d'effort lorsque c'est possible. De plus, le Bureau des conseillers en gestion, faisant partie du Ministère des approvisionnements et services compte des gens qui effectuent ce genre de travail; il s'agit d'employés de l'administration publique qui sont disponibles, moyennant rémunération, pour élaborer ce genre de guide. Je ne connais pas l'existence de tels projets, bien que je puisse le vérifier et vous faire savoir si le bureau du contrôleur général a l'intention de constituer de telles équipes. Toutefois, je le répète, je ne connais pas l'existence de tels projets.

Le président: Eh bien, il me semble que nous sommes confrontés à ce genre de problèmes qui se reproduisent et s'éternissent en raison de ce qu'on nous a rapporté aujourd'hui; il me semble donc, étant donné qu'on crée présentement ce nouveau poste, qu'on pourrait donc envisager de venir en aide à ceux qui font face à ce genre de problème afin qu'on maîtrise à nouveau la situation.

L'autre domaine qui me paraît encore assez préoccupant est celui des coûts des approvisionnements et des stocks des comptoirs de vente. Applique-t-on un prix de base? Existe-t-il des lignes directrices relatives aux prix marqués et pouvons-nous réduire l'écart existant entre les recettes et les coûts? Est-ce qu'on se penche sur ce problème, est-ce qu'on fait quelque chose?

M. Herring: Nous l'espérons, monsieur le président. Nous venons de terminer un rapport portant sur les articles à vendre dans les boutiques et établissant si ces derniers conviennent ou non. Il ne s'agit pas du tout d'une excuse, mais les directeurs des quatre musées maintiennent avec force que les comptoirs de vente constituent un prolongement de leur établissement et que, dès lors, les articles qu'ils voudraient qu'on y vende, doivent en refléter les activités. Malheureusement, dans certains cas, on a assez mal évalué la possibilité de vendre certains d'entre eux. Nous venons de terminer une étude relative aux articles vendus dans les comptoirs, aux articles qu'on devrait y vendre, afin, sinon de réaliser des bénéfices, d'éviter au moins de devoir recourir aux subventions. Les directeurs répondent aux propositions que nous leur avons faites pour ce qui est de la commercialisation possible des articles.

Le président: Avez-vous fait l'inventaire des articles qui ne se vendent pas, et vos services de commercialisation donnent-ils des indications sur ce qu'il faudrait éviter d'acheter et ce qu'il faudrait acheter?

M. Herring: Oui, c'est ce que nous faisons à l'heure actuelle, et, comme vous le remarquerez dans nos états financiers de l'année prochaine, il en résulte que nos ventes ont augmenté de 27 p. 100 au cours de l'année dernière; cela est dû dans une très large proportion au fait que nous avons amélioré nos techniques de commercialisation dans les comptoirs de vente, particulièrement en diminuant les prix des articles et en retirant les stocks désuets.

[Text]

The Chairman: I see there is a vote on. But the definition of a contribution is an area that obviously needs more flexibility and I think the mood of this meeting was that we would like to see you stay with a definition of contribution and work out with Treasury Board, yourselves and the Auditor General, the definitions within 7750 and where you need blanket assistance with the needs of flexibility, which I think this Committee appreciates. I would like to see that meeting get together and that problem resolved.

Maybe you would like to have another word on that, Mr. Chatelain.

Mr. Chatelain: Thank you, Mr. Chairman.

I am very pleased really with the discussion we had on this subject. Like you say, Mr. Chairman, I believe it was constructive. I only have one concern though. I have pointed out that in my view the circular provides enough flexibility to meet the objectives of the corporation but, at the same time, my concern would be that we should not use this flexibility to render accountability meaningless.

The Chairman: Well, that is right.

Mr. Chatelain: So the intent and the objective again of the circular should be preserved throughout. My only concern is that we may use the testimony provided in front of this meeting this afternoon to kind of twist Treasury Board's arm in accepting conditions that might render this accountability meaningless. This is my only concern. But in view of Ms. McQueen's comments though that management of the National Museums is acting in a very responsible manner because they realize that they are dealing with public funds, I guess I should have no real concern in this regard.

The Chairman: I think that is why I stated that at least what you negotiate with Treasury Board should have the stamp of approval of the Auditor General in order to make sure that the flexibility does have the degree of accountability that I think the Committee and the Auditor General have a right to demand.

• 1720

All right. I want to thank you all as witnesses very much. I must say that it has been a pleasant experience meeting you and talking with you and understanding a little more about National Museums, and I hope that as the next Auditor General's report comes along, you will escape the letter of the Clerk of the Committee. And thank you for your courtesy and your attention and your patience with us.

The next meeting will be held on Thursday, June 8, at 11 a.m. in Room 253D, when the subject will be the Canada Pension Plan. This meeting is adjourned to the call of the Chair.

[Translation]

Le président: Je remarque que nous en sommes au vote. Toutefois, la définition d'une contribution doit manifestement faire l'objet d'une plus grande souplesse et, si j'en juge à l'esprit qui règne en séance aujourd'hui, nous aimerions que vous vous attachiez à une définition d'une contribution et que vous travailliez en collaboration avec le Conseil du Trésor et le vérificateur général afin d'établir les définitions figurant sous le n° 7750 et également d'établir quelles sont les circonstances dans lesquelles vous avez besoin d'une aide globale, compte tenu de l'exigence de souplesse, que le comité comprend. J'aimerais qu'on tienne cette réunion et qu'on puisse résoudre ces problèmes.

Peut-être avez-vous quelque chose à ajouter là-dessus, monsieur Chatelain.

M. Chatelain: Merci, monsieur le président.

Je suis très satisfait de la discussion que nous avons eue à ce sujet. Ainsi que vous l'avez dit, monsieur le président, je crois que cela a été constructif. Il me reste toutefois une préoccupation. J'ai souligné que, d'après moi la circulaire est assez souple pour s'adapter aux objectifs de la société, mais il ne faudrait pas que cette souplesse annuelle l'exigence de responsabilité.

Le président: Vous avez raison.

M. Chatelain: L'objectif visé par la circulaire doit être préservé. Toutefois ma crainte est que l'on utilise les témoignages de cet après-midi pour exercer des pressions sur le Conseil du Trésor et l'amener à accepter des conditions qui pourraient annuler la responsabilité financière. C'est ma seule préoccupation. Mais si je tiens compte des observations de M^{lle} McQueen d'après lesquelles la gestion des Musées nationaux révèle un grand sens de la responsabilité chez les fonctionnaires, qui sont conscients d'utiliser des fonds publics, je ne devrais pas vraiment m'inquiéter.

Le président: C'est, je crois, pour cela que j'ai déclaré que lorsque vous négociez avec le Conseil du Trésor, vous devriez avoir obtenu l'autorisation du vérificateur général afin que la souplesse s'allie à la responsabilité financière que le comité et le vérificateur général sont en droit d'exiger.

C'est bien. Je remercie vivement tous les témoins. J'avoue que cela a été très agréable de vous rencontrer, de discuter avec vous et de comprendre davantage les Musées nationaux. J'espère que lors de la parution du prochain rapport du vérificateur général, on vous épargnera la lettre du greffier du Comité. Merci donc de votre courtoisie, de votre attention et de la patience dont vous avez fait preuve à notre endroit.

La prochaine réunion aura lieu le jeudi 8 juin, à 11 heures, dans la salle 253D, alors que nous discuterons du Régime de pensions du Canada. Le Comité suspend ses travaux jusqu'à nouvel ordre.

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APPENDIX "PA-45"

DATE April 28, 1978RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDYAUDITOR GENERAL'S REPORT
(MARCH 31, 1977)NAME OF DEPT / AGENCY / CORPORATION
RESPONDING AGR STBN BRD
and Agricultural
Products Board.

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1977 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>DESIGNATION OF SENIOR FINANCIAL OFFICER</p> <p>The close association of the Boards with the Department of Agriculture and their reliance on direction and guidance from the Department's Senior Financial Officer indicate the existence of a functional relationship between the Boards and the Senior Financial Officer</p> <p>The Boards should formalize their relationship with the Senior Financial Officer of the Department of Agriculture, with the aim of achieving greater participation and of establishing the framework necessary for providing the guidance and direction required in the financial function.</p> <p>The Senior Financial Officer's duties, responsibilities and functional relationships should be clearly defined and communicated throughout the Boards. They should be reinforced through his effective participation in the management decision-making process so he can recommend and introduce the financial guidance necessary in all financially-related areas.</p>	<p>Agreed. The Boards have accepted that the functional relationship of the Senior Financial Officer of the Department should be more formally determined.</p> <p>The duties, responsibilities and functional relationships will be defined and communicated to all concerned.</p>	<p>The Senior Financial Officer has accepted a more formal role in providing guidance and direction to financial functions within the Boards. This has been reflected in recent organization changes in the Department and in the Boards operations.</p>

DATE April 28, 1978

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S REPORT
(MARCH 31, 1977)

NAME OF DEPT / AGENCY / CORPORATION
RESPONDING AGR STBN BRD
and Agricultural
Products Board.

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1977 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>ROLE OF FINANCIAL MANAGEMENT AND CONTROL</p> <p>The Senior Financial Officer should establish the guidelines necessary for developing an adequate system of financial management and control, and should, through the Head, Administration and Financial Services, ensure that all personnel adhere to them.</p> <p>COMMUNICATION OF FINANCIAL POLICIES AND PROCEDURES</p> <p>The Boards should prepare a financial manual tailored specifically to their needs. This manual should document all their financial policies and procedures and should be kept up to date.</p>	<p>Departmental guidelines have been prepared and will be expanded where necessary to meet the specific needs of the Boards.</p> <p>Steps have already been taken to prepare financial manuals specifically for the Boards.</p>	<p>As previously noted.</p> <p>As previously noted.</p>

DATE April 28, 1978

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S REPORT
(MARCH 31, 1977)

NAME OF DEPT / AGENCY / CORPORATION
RESPONDING AGR STBN BRD
and Agricultural
Products Board.

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1977 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>PAYROLL</p> <p>To improve internal control, salary information processing should be separated from salary cheque distribution.</p> <p>INTERNAL CONTROL OVER DAIRY SUBSIDY PAYMENTS</p> <p>The lack of clear definition of the responsibility for maintaining comprehensive systems of internal control over the dairy subsidy program has resulted in internal control deficiencies for which remedial action is needed to ensure accurate processing.</p> <p>A detailed review of internal controls throughout the dairy subsidy payment system should be undertaken once the roles of the Stabilization Board and the Canadian Dairy Commission are decided. The payment system should be amended to remedy present deficiencies and institute any additional measures necessary to ensure effective financial control.</p>	<p>This has been done.</p> <p>Arrangements will be made to achieve closer co-operation and at the same time strengthen internal controls as suggested.</p>	<p>No further comments.</p> <p>Discussions are continuing to more clearly delineate the responsibilities between CDC and ASB in the processing of dairy subsidy payments.</p>

DATE April 28, 1978

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S REPORT
(MARCH 31, 1977)

NAME OF DEPT / AGENCY / CORPORATION
RESPONDING AGR STBN BRD
and Agricultural
Products Board.

AUDITOR GENERAL'S OBSERVATIONS
AND RECOMMENDATIONS

ORGANIZATION'S RESPONSES IN 1977
REPORT

RESPONSES AS AT MARCH 31, 1978

RESPONSIBILITY FOR DAIRY SUBSIDY PAYMENTS

The financial responsibilities between the Boards, the Department of Agriculture and the Canadian Dairy Commission for paying dairy subsidies have not been clearly defined resulting in inadequate controls over these payments.

The Commission has initiated a study by the Bureau of Management Consulting in an attempt to resolve this problem.

On completion of the study, the Stabilization Board should clearly describe and formalize, with the appropriate officials of the Canadian Dairy Commission and the Department of Agriculture, the roles of those involved in the subsidy payment process to ensure a well-established basis for developing and maintaining effective financial controls over the payments.

Agree. A consulting study has been completed and arrangements will be made to achieve this recommendation.

The study report has been received. As in the above, discussion are being conducted to achieve the required degree of intended control.

DATE April 28, 1978

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S REPORT
(MARCH 31, 1977)

NAME OF DEPT / AGENCY / CORPORATION
RESPONDING AGR STBN BRD
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Products Board.

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1977 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>INTERNAL AUDIT</p> <p>The internal audit group is involved in review of certain subsidy programs, but not of such other financial administration systems as safeguarding assets, budgetary policies and procedures, expenditure controls and internal reporting systems.</p> <p>The Boards' internal audit group should prepare and implement an audit plan ensuring compliance with Treasury Board internal audit directives.</p> <p>The Boards should establish an audit committee under the chairmanship of the Secretary-Manager to whom the Supervisor, Internal Audit, would report.</p> <p>The functional relationship between the internal audit group and the Director, Internal Audit of the Department of Agriculture, should be formalized, documented and communicated.</p> <p>Using a system-based audit approach in accordance with Treasury Board guidelines, a comprehensive work schedule should be prepared to ensure that all systems of financial administration are covered.</p>	<p>The Boards have accepted the need to review the role of internal audit completely and to implement recommendations along the lines proposed by this study.</p> <p>Agree; will be implemented.</p> <p>Agreed; this will be done.</p> <p>Agree, as above.</p>	<p>As a result of detailed discussions with Director, Internal Audit, and ADM, Finance & Administration, the Board has agreed it has been suggested that:</p> <p>(a) The Internal Audit Division will staff an additional three manyears within the Division and provide a service dedicated to the ASB rather than have the ASB itself staff audit positions; manyears currently in the ASB complement will be allowed to lapse for 1978-79 and a transfer be made for subsequent years; this will enable a more effective and consistent audit function and give a broader assignment scope and career potential for the individuals in the audit section, with one position left within the Board for co-ordination and other audit detail;</p> <p>(b) In view of the changes in responsibilities and reporting relationships for the audit function, the proposal for a separate Audit Committee within ASB is not considered appropriate; this matter will be addressed in the broader context of a Department Audit Committee;</p> <p>(c) A letter of agreement between the ASB and Internal Audit Division detailing responsibilities in process;</p> <p>(d) The systems approach will also be incorporated by Internal Audit Division.</p>

APPENDIX "PA-46"

AUDITOR GENERAL'S REPORT
 FINANCIAL MANAGEMENT AND CONTROL STUDY
 PROGRAM STATUS AT 1978 MARCH 31

ATOMIC ENERGY OF CANADA LIMITED

RECOMMENDATIONS	ACTION TO DATE	FUTURE ACTION
<p><i>Role of Financial Management</i></p> <p>3.7 (4.18) Senior management, in conjunction with the Board of Directors, should <i>establish and communicate a policy</i> concerning the role of <i>financial management</i> in the Company clearly delineating the responsibilities of financial and operating personnel, and expanding financial staff involvement in planning, budgeting, the development of cost and performance measurement systems, pricing, etc.</p>	<p>Financial objectives and general policies have been incorporated into documents defining Financial Roles and Responsibilities for key positions. In addition, job descriptions have been reviewed to incorporate financial responsibilities. Active participation by finance personnel has been introduced at corporate and site levels into project cost status reports, control budgets, etc.</p>	<p>Continuing review.</p>
<p><i>Organization of the Financial Function</i></p> <p>3.8 (5.15) To provide greater emphasis on the duties normally associated with the controllership function, the present organizational arrangement should be altered by <i>dividing the responsibilities of controllership and treasury</i> which are presently assigned to one individual.</p>	<p>Comptroller and Treasury functions have been divided. Considerable emphasis is being placed on responsibilities of the "Comptroller" function.</p> <p>Corporate Comptroller and Deputy in place. Comptrollers in place at PP, HWP, CP, Research Sites, Cordoba and Wolsung.</p>	<p>Introduction of computer-based financial management systems is in process.</p>
<p>3.9 (5.16) In order to achieve the significant strengthening of the financial function required by the present scale and complexity of operations which is even made more acute by the predicted growth in these operations, the Company should <i>establish a position of Vice-President, Finance</i>.</p>	<p>Mr. J. Hardwick engaged as Vice-President, Finance - February 1977.</p>	
<p>3.10 (5.22) The Company should ensure that its <i>financial staff</i> have both the <i>technical expertise</i> and the <i>managerial skills</i> required to provide effective financial leadership within the Company.</p>	<p>The program of senior staff additions is complete. Emphasis is on acquiring personnel to promote direct involvement in Company affairs.</p>	<p>Strengthening and upgrading via training or replacement will be an objective.</p>
<p>3.11 (5.32) A <i>strong system of functional direction</i> with respect to financial matters should be <i>established</i> in the Company to ensure that all financial activities of Atomic Energy of Canada Limited are managed within consistently applied standards and to provide operating division financial staff with the requisite technical support.</p>	<p>The Vice-President, Finance is taking on a direct role in Company affairs, in particular, he has been made responsible for implementation of changes by the Steering Committee. This is meant to ensure consistency in respect of financial management approach.</p>	<p>Financial policies and procedures are being updated on a Company-wide basis.</p> <p>Role of Head Office Finance vis-a-vis operating divisions to be clearly defined as changes are introduced.</p> <p>Cost reviews and standards are underway and finance officers directly involved in contract negotiation teams.</p>

AUDITOR GENERAL'S REPORT
FINANCIAL MANAGEMENT AND CONTROL STUDY
STATUS REPORT AT 1978 MARCH 31

ATOMIC ENERGY OF CANADA LIMITED

RECOMMENDATIONS	ACTION TO DATE	FUTURE ACTION
<p>3.12 (5.41) The Company should give priority to the <i>preparation of a financial manual</i> which would include information on financial policies and systems as well as the responsibilities and authorities of financial staff and of operational staff with financial responsibilities.</p>	<p>Financial reporting formats have been established for operating divisions. They are currently being implemented and field-tested for Power Projects, Heavy Water Projects and Commercial Products. Policies on budgeting, capital expenditure control etc. have been adopted.</p>	<p>Financial policies and procedures are underway. Budgeting and Financial Planning Manual to be completed.</p>
<p>3.13 (5.50) <i>Job descriptions should be prepared</i> pursuant to the formulation of a policy on the role of financial personnel within the Company, to include all the responsibilities, duties and qualifications of each <i>financial position</i>. The chief financial officer of the Company should participate in this process.</p>	<p>V.P. Finance directed a financial organization review. Preparation of complete job descriptions including roles and responsibilities has been completed.</p>	<p>A continuing update of descriptions is required to meet evolving changes.</p>
<p>3.14 (5.60) <i>Delegated signing authority should be clearly documented</i> and communicated throughout the Company and a <i>suitable control system</i> should be developed to monitor that this is done.</p> <p><i>Cost Estimating and Project Control</i></p>	<p>Corporate authorization policy has been developed, approved and issued by the Board of Directors. Capital Expenditure Authorization procedure has been updated.</p>	
<p>3.15 (6.45) The Company should assign a high priority to developing and implementing a comprehensive cost estimating and project control system, incorporating at least the following features:</p>		
<p><i>Organization</i></p> <ul style="list-style-type: none"> - <i>assignment of responsibilities</i> to various groups; - <i>review, approval and communications procedures</i>; - <i>policy regarding interdivisional charges</i>. 	<p>A thorough study of project management systems has been completed and an action plan to introduce substantial improvements is being implemented.</p>	<p>Implementation to continue.</p>
<p><i>Estimating</i></p> <ul style="list-style-type: none"> - standards of <i>project definition</i>, including basic design and engineering data; - for preparing <i>cost estimates, standards and bases</i>, including provisions for contingencies and warranties; 	<p><i>Power Projects</i></p> <p>The essential features include redefinition of work packages so that accountability, responsibility and control can be achieved at all levels of project management.</p> <p>There are major changes for which an implementation team consisting of six full-time AECL professionals (working</p>	<p>Complete financial evaluation on all major projects is now in progress on a continuing basis.</p> <p>Implementation to continue. Estimating Manual and Project Financial Manual being developed.</p>

AUDITOR GENERAL'S REPORT
FINANCIAL MANAGEMENT AND CONTROL STUDY
PROGRAM STATUS AT 1978 MARCH 31

ATOMIC ENERGY OF CANADA LIMITED

RECOMMENDATIONS	ACTION TO DATE	FUTURE ACTION
<p>– <i>cash flow projections</i>;</p> <p>– <i>checklist</i> to ensure completeness.</p> <p><i>Pricing</i></p> <p>– <i>pricing, risk evaluation and collection policies</i> for nuclear reactors and heavy water;</p> <p>– <i>timing and duration of validity of estimates</i>, including post-bid or negotiation revisions.</p> <p><i>Project Control</i></p> <p>– standards for project management and information systems to ensure appropriate integration with corporate financial reporting systems;</p> <p>– control of contingency and escalation estimates;</p> <p>– extent to which project management may rely on data produced by suppliers;</p> <p>– data reliability;</p> <p>– frequency of updating costs to complete;</p> <p>– standards for report content, frequency and timeliness of reporting.</p> <p><i>Electronic Data Processing</i></p> <p>3.16 (7.19) The service <i>Responsibilities of the head office electronic data processing group should be expanded</i> to encompass the entire organization. <i>Procedures should be developed</i> to ensure that <i>electronic data processing services</i> are provided with uniform quality and consistency throughout Atomic Energy of Canada Limited.</p> <ul style="list-style-type: none"> • development and communication of a policy establishing the responsibilities and authorities of the systems group, including their involvement in overall management information systems; 	<p>jointly with consultants) has been established under the direction of a management implementation committee. The work has been divided among six study teams, coordinated by a seventh.</p> <p><i>Heavy Water Projects</i></p> <p>Project Management requirements have been defined and discussed with principal contractors. Implementation is underway.</p> <p>Organization of project management teams has been reviewed. Contracts for supplementary personnel on Wolsung and Cordoba projects have been completed. Standardized project status reports for the Board of Directors have been presented and are subject to further review.</p> <p>Re-organization and recruitment programme is well advanced. Policies for the planning and control of EDP work have been issued.</p> <p>Application packages covering General Ledgers, Budgets, Project Accounting, Engineer time control and Accounts Payable have been purchased. Implementation has just started at service bureaux.</p> <p>The computer hardware required for the Corporate Computer Centre has been ordered for November 1978 delivery. Standard terminal equipment for the</p>	<p>H.W.P. to benefit from control features under development at Power Projects.</p> <p>Supplementary personnel on a contract basis is now in place and re-estimating of all major projects is a continuing responsibility.</p> <ol style="list-style-type: none"> 1) Complete staff recruiting in the operations section. 2) Install new computer with links to site terminals. 3) Continue the implementation of new financial control systems. 4) Repatriate work from service bureaux.

AUDITOR GENERAL'S REPORT
 FINANCIAL MANAGEMENT AND CONTROL STUDY
 PROGRAM STATUS AT 1978 MARCH 31

ATOMIC ENERGY OF CANADA LIMITED

RECOMMENDATIONS	ACTION TO DATE	FUTURE ACTION
<ul style="list-style-type: none"> • the assignment to the systems group of a company-wide responsibility for electronic data processing services related to financial management and operational management information systems; • preparation of a corporate plan covering the scope, development and implementation of electronic data processing systems; • establishment of functional relationships between staff and the development of communications links to identify areas where electronic data processing services need improvement and where common solutions can be shared by operating divisions; • co-ordination of hardware, software and human resources to ensure an adequate level of electronic data processing support; and • establishment of a program to monitor and assess the efficiency and effectiveness of electronic data processing services throughout Atomic Energy of Canada Limited including such matters as cost, quality, etc. 	<p>sites has been selected and installation started.</p> <p>Procedures for planning and monitoring EDP activities on a Corporate basis have been designed to assess effectiveness of the activities including cost and quality.</p>	
<p><i>Internal Audit</i></p> <p>3.17 (9.11) To provide for a more effective internal audit, the group should be relieved of all non-audit activities, all pre-audit; financial manual preparation and accounting responsibilities should be reassigned to other financial staff.</p>	<p>This has been accomplished.</p>	
<p>3.18 (8.12) An <i>operational audit role should be established and staffed</i> appropriately.</p>	<p>Staff has been upgraded through new recruitment.</p>	<p>Recruiting action is continuing to fill existing vacancies. A full operational audit role will be established as soon as staff resources permit this.</p>

AUDITOR GENERAL'S REPORT
FINANCIAL MANAGEMENT AND CONTROL STUDY
PROGRAM STATUS AT 1978 MARCH 31

ATOMIC ENERGY OF CANADA LIMITED

RECOMMENDATIONS	ACTION TO DATE	FUTURE ACTION
<p><i>Internal Audit (cont'd)</i></p> <p>3.19 (8.20) In order to ensure the independence and objectivity of the internal audit group, the Manager Audit and Procedures control, should report to a Vice-President, Finance proposed earlier or to the Audit Committee which presently exists.</p> <p>3.20 (8.21) In order to establish better reporting and supervisory relationships within the Internal Audit group, the <i>extent of audits and priorities should be reviewed and challenged regularly.</i></p> <p>3.21 (8.26) In order to make the internal audit function more effective and provide better input to the management process, <i>the following steps should be taken:</i></p> <ul style="list-style-type: none"> • <i>the scope of internal audit should be broadened</i> to include a review of procedures and technique related to budget preparation, budgetary control and internal financial reporting, as well as all aspects of electronic data processing; • <i>systems based audit techniques should be progressively introduced until all significant financial systems have been included;</i> • <i>internal control questionnaires</i> used by the internal audit group <i>should be designed</i> to meet the needs of Atomic Energy of Canada Limited; • <i>internal audit reports should be improved by documenting the extent of work done and clarifying the implications of audit observations;</i> and • <i>internal audit files should be fully documented.</i> 	<p>The Chief Internal Auditor reports direct to the Vice-President, Finance and liaison with the Audit Committee has been established.</p> <p>Extent of audits and audit priorities are under continuous review within internal audit and with the Vice-President, Finance.</p> <p>A staffing and action plan has been introduced.</p> <p>Systems based audit techniques have been introduced.</p> <p>Internal control questionnaires to meet the needs of AECL have been prepared.</p> <p>Appropriate changes have been introduced.</p> <p>The format of the internal audit files has been changed to provide for full documentation of the work done and to support findings and opinions.</p>	<p>Continuing liaison with the Audit Committee.</p> <p>Review audit programs from time to time with the Auditor General's staff.</p> <p>Recruitment program is continuing.</p> <p>New audit procedures will provide for a review of budgeting techniques and procedures, budgeting control, internal financial reporting, and electronic data processing.</p> <p>Refinements or changes will be introduced as necessary.</p> <p>Internal audit reports will continue to be improved to clearly present the audit findings.</p>

AUDITOR GENERAL'S REPORT
 FINANCIAL MANAGEMENT AND CONTROL STUDY
 PROGRAM STATUS AT 1978 MARCH 31

ATOMIC ENERGY OF CANADA LIMITED

RECOMMENDATIONS	ACTION TO DATE	FUTURE ACTION
<p><i>Financial Planning</i></p> <p>3.22 A concerted effort should be made to formulate an integrated long-term financial plan. Such a plan should be subject to continuous review and all changes should be subject to approval by the Board of Directors.</p> <p><i>Financial Reporting</i></p> <p>3.23 The Company should undertake a systematic review of financial reports in its Heavy Water, Power Projects and Research and Development Divisions to ensure that their content and format stress accountability for the financial results of operations compared to objectives and goals set by management.</p>	<p>Financial planning function established directly under V.P. Finance. Short term plan in place together with projections for next three years. Process for long term planning established.</p> <p>Procedures for key elements in the Planning and Budgetary Manual developed and in use.</p> <p>Revised reporting formats adopted and in use.</p>	<p>Complete detailed financial plan and implement long term planning cycle as key element in management process.</p> <p>Complete Financial Planning and Budgetary Manual and implement procedures.</p> <p>Continuing review and revision where necessary.</p>

1978 April 30

ATOMIC ENERGY OF CANADA LIMITED

Ross Campbell
 Chairman of the Board

APPENDIX "PA-47"

DATE May 19, 1978RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDYAUDITOR GENERAL'S REPORT
(MARCH 31, 1977)NAME OF DEPT / AGENCY / CORPORATION
RESPONDING Canada Council

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1977 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>Duties of the Assistant Director and Treasurer do not encompass all the responsibilities normally attributed to the position of Financial Officer. Canada Council sees his role to be that of treasurer focusing on accounting, custodial and secretarial functions. Consequently, the Senior Financial Officer has not actively pursued functions relating to all the duties of a comptroller. Moreover, he has limited involvement in financial matters outside of administration. Responsibilities of key financial personnel have not been documented and formal lines of functional responsibility regarding the position of Senior Financial Officer have not been established or communicated to divisional managers and their financial staff.</p> <p>The financial role and the reporting relationships of the Assistant Director and Treasurer should be substantially expanded, properly documented and communicated to employees, so that he may effectively execute his responsibilities as Senior Financial Officer.</p> <p>The Senior Financial Officer should provide functional direction and guidance to all staff with financial duties to ensure that their financial responsibilities are conducted in a co-ordinated manner.</p>	<p>The role of the Treasurer of Canada Council is traditionally oriented towards administrative services where he has been directly responsible for finance, personnel management, office services and other support services. In the program areas his role is restricted to developing procedures and controlling their implementation and observance.</p> <p>Prior to this study, Canada Council had commissioned a complete documentation of every position description. In the process, it has taken into account the recommendations of the Auditor General's study team.</p> <p>The position of the Treasurer has been defined to include the responsibility for maintaining a secure financial management system throughout Canada Council.</p> <p>The job descriptions of all employees with financial duties now express the functional relationships which exist with the Treasurer, as Senior Financial Officer.</p>	<p>The duties of the Assistant Director and Treasurer were revised in accordance with the recommendation of the FMCS Report, in the new job description approved by the Chief Executive Officer on July 21, 1977.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1977 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>Job descriptions should be prepared and issued for all employees with financial responsibilities, clearly defining their duties and their functional reporting relationships to the Senior Financial Officer.</p> <p>Although preliminary plans have been made for a financial procedures manual, a completion date has not been set and qualified staff has not been assigned on a full-time basis.</p> <p>Priority should be given to completing and distributing the financial manual now being developed.</p> <p>A training program in financial administration, approved by the Senior Financial Officer, should be developed to meet the needs of financial officers and program managers.</p> <p>The development of the EDP system is proceeding with little involvement by the Senior Financial Officer. Implementation timetables do not indicate a completion date, or provide that he review the system and its controls. Existing systems documentation is of a technical nature, not suitable as an aid in user orientation.</p>	<p>Job descriptions, as stated above, are in the process of being approved by management and will be issued in July 1977.</p> <p>Canada Council has retained the services of a firm of management consultants whose terms of reference include assisting Canada Council in producing a financial procedures manual based on an electronic data processing system.</p> <p>This firm will be associated with Canada Council in the final stages of developing and implementing a staff training program in the financial processes and procedures.</p>	<p>The financial role and reporting relationship as they appear in all job descriptions, approved October 12, 1977 are also being delineated in the financial policy manual under completion.</p> <p>The Financial Procedures Manual is complete in respect of the Financial Policies, the Forms Procedures and the Users Procedures. Essential sub-sections of the Accounting Procedures have been produced and are being applied as conversion to the electronic data processing system is taking place. The Delegation of Authorities section is in draft form. Report Descriptions have been completed.</p> <p>In process.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1977 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>An implementation plan should be established identifying specific time frames for completing tasks related to introducing automated systems, including user orientation, staff training and identification of system controls.</p> <p>The Senior Financial Officer should take active responsibility for the EDP system's financial reporting aspects and for ensuring the adequacy of its internal controls.</p> <p>Priority should be given to the early completion of management and user documentation clearly comprehensible to non-technical employees.</p> <p>The system of internal control should be strengthened in all aspects of Canada Council operations to ensure the reliability of its accounting records, the safeguarding of its assets, and the integrity of its financial information.</p> <p>As a priority the following actions should be taken:</p> <p>specimen signatures for employees with delegated signing authority should be obtained and distributed to the appropriate officers within Canada Council;</p>	<p>Completion of the EDP system including the conversion of files and the production of the user-oriented financial procedures manual is scheduled for the end of October 1977. The firm of management consultants referred to earlier is to satisfy the Senior Financial Officer of the adequacy of internal controls and financial reporting in the automated system.</p> <p>The recommendations of the study team have resulted in the following corrective measures.</p> <p>Now being implemented.</p>	<p>Conversion to the EDP system is now in process. Out of sixteen responsibility centres, four are being run parallel with the existing system. Cutover is scheduled for mid-June. The remaining twelve centres should be converted by end of September 1978, including Accounts Payable, General Ledger, Accounts Receivable and Budget Control.</p> <p>In developing the Procedures Manual care was taken to avoid excessive use of technical language.</p> <p>Done.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1977 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>original suppliers' invoices should not be forwarded to employees who receive goods, because of the risk that such invoices could be suppressed to conceal missing inventory;</p> <p>a responsibility stamp should be used to identify all pre-audit steps to be performed before certification for payment. Each audit check should be initiated by the employee who performs it;</p> <p>invoices and other documents supporting payments should be cancelled when the cheques are signed;</p> <p>invoices should be batched before being processed for payment;</p> <p>control of the cheque-signing machine should be segregated between two people;</p> <p>the number of cheques issued should be reconciled monthly with disbursement records by a person independent of the cheque issue and posting functions;</p> <p>the responsibility for the payroll input and cheque distribution functions should be segregated;</p> <p>the Chief Accountant should approve and sign the payroll register before distribution of cheques;</p>	<p>Agreed.</p> <p>This procedure now exists.</p> <p>A perforating machine will be used to void paid invoices and other documents after payment.</p> <p>This would slow down the processing of invoices in the present manual operations. When the system is automated batching will be used.</p> <p>Done.</p> <p>A system is being developed which will permit a reconciliation of the number of cheques issued with disbursement records in the normal month-end closing procedures.</p> <p>Done.</p> <p>The pay list will be certified by the head or assistant head of the Administration Division.</p>	<p>Done</p> <p>Batching of invoices takes place as conversion to EDP system occurs.</p> <p>Done.</p> <p>The number of cheques issued in a month is currently being accounted for by a person independent of the cheque issue and posting functions as recommended.</p> <p>The new EDP system will facilitate this process by providing initially a cheque registrar and listing of voided cheques. Projected development will facilitate bank reconciliation by providing a listing of outstanding cheques.</p> <p>Done.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1977 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>procedures should be established to ensure that:</p> <ul style="list-style-type: none"> - all Art Bank rentals are billed; - all accounts receivable are recorded in the subsidiary records; and - an aged trial balance of the account is prepared monthly for review by management; <p>all cheques should be restrictively endorsed when received;</p> <p>the responsibilities for posting cash receipts and making bank deposits should be divided between two people;</p> <p>entries in the cash blotter should be agreed to the books of account by a person independent of the cash receipt and posting functions;</p> <p>the functions of storing and shipping art works should be segregated or each shipment should be authorized immediately before delivery by an individual independent of the storing and shipping functions; and</p> <p>the annual physical verification of art work and and furniture and equipment should be assigned to people independent of the purchasing, storing and recording functions.</p>	<p>The billing system is under review.</p> <p>All accounts receivable will in future be recorded in subsidiary records and an aged trial balance will be prepared periodically so that reminders may be sent on a scheduled basis to clients.</p> <p>Done.</p> <p>Corrective measures were taken in May 1977.</p> <p>Reconciling the cash blotter with the books of account on a monthly basis will become a routine responsibility of the Internal Auditor.</p> <p>The control list will be compared to the shipment and signed either by an Art Bank liaison officer, registrar or administrator, before delivery.</p> <p>For practical reasons, persons qualified to recognize a painting or a print by title and name of artist take the annual inventory of art work. However, Canada Council will associate a person independent of the Art Bank staff, preferably a person selected outside the staff of Canada Council, starting with the next inventory. The annual verification of furniture and equipment is assigned to at least three employees and security is thus achieved through numbers.</p>	<p>The Art Bank rentals are as of April 1st. billed on pre-numbered invoices.</p> <p>The accounts receivable are recorded in subsidiary records. Trial balances are prepared quarterly. Reminders are sent on a monthly basis to our clients.</p> <p>The Internal Auditor is test checking the cash blotter with accounting records.</p> <p>Done.</p> <p>Done.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1977 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>The effectiveness of the internal audit is limited by scope, auditing approach and direction.</p> <p>The duties of the Internal Auditor should be revised to reflect more precisely the audit responsibilities identified in the Treasury Board Guide on Financial Administration.</p> <p>In particular, the Internal Audit section should:</p> <ul style="list-style-type: none"> - adopt an auditing approach that allows it to cover all of Canada Council's major financial operations within a three-year cycle; - direct its efforts increasingly toward analytical auditing and systems evaluation; - audit all aspects of electronic data processing; - assess the financial systems and controls used throughout Canada Council; - indicate, as quickly as possible, weaknesses noted in the systems audited by submitting highlight reports or précis followed by more detailed reports as necessary; and - conduct follow-up audits to evaluate the action taken on the reports. <p>An Audit Committee consisting of members of Council, supported by senior executives, should be established to ensure that adequate scope and coverage are considered for internal financial audit and that effective action is taken on audit findings and recommendations.</p>	<p>Canada Council's Internal Auditor resigned as of June 1, 1977 and we are in the process of recruiting his replacement. Canada Council accepts the recommendations of the report.</p> <p>The Executive Committee of Canada Council will constitute itself periodically as an audit committee as recommended.</p>	<p>Present Internal Auditor assumed his duties October 1, 1977.</p> <p>Done</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1977 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>Formal written procedures do not exist for preparing plans and budgets.</p> <p>The Senior Financial Officer should ensure that procedures for preparing and reviewing Program Forecasts, Main Estimates and Budgets are documented and that details of the responsibilities involved in each process are clearly set out.</p> <p>Procedures should be designed, documented and circulated for control and approval of budget transfers to eliminate the possibility of internal budgets being altered without appropriate authority.</p> <p>Financial management reports could be made more effective.</p> <p>To make variance analysis relative to actual expenditures meaningful budgeted expenditures in financial reports should reflect historical or anticipated spending patterns.</p> <p>Financial reports should be prepared on a timely basis, and should be produced monthly rather than quarterly.</p>	<p>Canada Council in reviewing its financial procedures is including the preparation of documented procedures for the preparation and review of Program Forecasts.</p> <p>The financial procedures manual under development will deal with controls over budget transfers.</p> <p>The Council anticipates from the EDP system under implementation more timely and more detailed reports.</p> <p>Agreed.</p> <p>Financial reports are prepared quarterly in conjunction with meetings of Council. However, in the last quarter, they are produced monthly.</p>	<p>In process</p> <p>Done</p> <p>Report Descriptions are complete and the reporting will be on an exception basis from anticipated spending patterns.</p> <p>Charles A. Lussier, Director</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

APPENDIX "PA-48"

DATE APRIL 27, 1978

AUDITOR GENERAL'S REPORT (March 31, 1976)

CANADIAN BROADCASTING CORPORATION

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p data-bbox="226 506 527 546">ROLE OF THE SENIOR FINANCIAL OFFICER</p> <p data-bbox="226 569 577 694">The Vice-President Finance does not report to the Chief Executive Officer of the Corporation, and functional lines of authority have not been defined clearly enough.</p> <p data-bbox="226 718 545 884">The role and the reporting relationships of the Vice-President Finance should be clarified and strengthened so he may execute his responsibilities as Chief Financial Officer in a more effective manner.</p> <p data-bbox="226 908 377 926">STAFF TRAINING</p> <p data-bbox="226 949 555 1181">Although the Vice-President Finance actively encourages professional development, the training programs have been oriented toward satisfying the technical needs of the Corporation's financial staff, and not to individual career needs. The Human Resources department recently recognized this aspect of career planning.</p>	<p data-bbox="579 718 870 825">The role and reporting relationships of the Vice-President Finance will be examined during the current fiscal year.</p>	<p data-bbox="932 718 1290 825">The Vice-President Finance reports to the Executive Vice-President, but on major financial issues reports to both the President and the Executive Vice-President.</p>	<p data-bbox="1301 718 1508 744">No change in status.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S REPORT (March 31, 1976)

DATE April 27, 1978

CANADIAN BROADCASTING CORPORATION

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>. ensure that the responsibilities of the systems group are clearly delineated with reference to its role relative to corporate Electronic Data Processing matters as well as its role opposite divisional Electronic Data Processing activities;</p> <p>. prepare a comprehensive plan covering development and implementation of data processing systems for the Corporation;</p> <p>. co-ordinate the use of resources available to meet the requirements of Head Office and divisional Electronic Data Processing activity;</p> <p>. ensure that appropriate guidelines and standards are established for systems development, documentation and equipment selection; and</p>		<p>As above</p> <p>As above</p> <p>As above</p>	<p>A project is underway to submit a five-year plan of systems development, including identification of hardware/software requirements, by November 1978.</p> <p>Co-ordination and effective use of MIS resources within CBC are two important objectives of the above project.</p> <p>Final approval of a CBC MIS Manual is expected early in fiscal year 1978/79. Coding standards for Financial and Human Resources services should be completed by December, 1978.</p>
<p>. eliminate unnecessary duplication of systems effort through regular monitoring of systems development work.</p>		<p>As above</p>	<p>Being achieved by the development of the five-year plan and by regular monitoring through the MIS Steering Committee.</p>

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<p>FINANCIAL SYSTEMS AND POLICY DEVELOPMENT</p> <p>The Financial Systems Co-ordinating Committee which was formed to co-ordinate the implementation of financial systems has not been fully successful in promoting a co-operative systems effort. As a consequence financial systems development has remained local in character.</p> <p>The role of the Financial Systems Co-ordinating Committee should be re-affirmed as the vehicle for promulgating all financial policy and standards and specifications for automation.</p> <p>The documentation of financial systems should be completed in accordance with standards which have been agreed to in principle.</p> <p>An effort should be made to complete the Accounting Policy Manual as quickly as possible to avoid relying on accounting bulletins and standard practice instructions that are obsolete.</p>	<p>The role of the Financial Systems Co-ordinating Committee will be examined in conjunction with our review of the financial function.</p> <p>Agreed</p> <p>Preparation of the Accounting Policy Manual is now under way.</p>	<p>The role of the Financial Systems Co-ordinating Committee is being affirmed.</p> <p>Proceeding</p> <p>Significant progress is being made.</p>	<p>Recommendation implemented.</p> <p>Recommendation implemented.</p> <p>Proceeding with a 1980 target date for completion.</p>

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<p>REVENUE - CREDIT AND COLLECTION</p> <p>Although Head Office provides guidance on credit and collection, revised credit policies and guidelines have not been distributed to divisional and regional offices.</p> <p>Corporate credit and collection policies should be re-issued and reinforced.</p> <p>Divisional and regional credit and collection procedures should be developed, documented and distributed, to:</p> <ul style="list-style-type: none"> . specifically assign the responsibility for credit control; and . ensure that collection action is carried out on a basis consistent with corporate policy. <p>Statements of account, indicating balances owed to the Canadian Broadcasting Corporation by its customers, should be issued more frequently than once a year in order to improve the collection effort.</p>	<p>Agreed. The Corporate Credit and Collection Policies are now being re-issued through the Finance Policy Manual.</p> <p>Agreed</p> <p>The requirement for monthly statement of accounts owing is under study.</p>	<p>The policy was re-issued March 1, 1977.</p> <p>Complete. Included in re-issue of the policy.</p> <p>Monthly statements are in use in Montreal and a few other locations and their adoption in the remaining locations is under discussion.</p>	<p>Recommendation implemented.</p> <p>Recommendation implemented.</p> <p>All locations complying at present with one exception.</p>

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<p>CUSTOMER BILLINGS AND CONTRACTS</p> <p>Weaknesses in internal control and delays in billing have resulted because automated systems were introduced without adequate testing.</p> <p>Manual accounting and control mechanisms should be maintained until such time as new computerized systems are fully tested and operational.</p> <p>Breakdowns in policy enforcement for contract procedures have resulted in commercials being aired without completion of contractual arrangements.</p> <p>The present policy and sales agreements in the Corporation's commercial revenue program should be reviewed and amended as required so that the Corporation does not experience customer resistance in obtaining signed agreements before broadcast.</p>	<p>Agreed</p> <p>Agreed</p>	<p>With the appointment of the Director of MIS, the Corporation believes these items are now under control.</p> <p>This item is currently under review by CBC Sales Policy and Planning.</p>	<p>Recommendation implemented.</p> <p>CBC Sales Policy and Planning has achieved a significant improvement in obtaining signed agreements, with further improvements expected.</p>

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<p>DELEGATION OF SIGNING AUTHORITIES</p> <p>Corporation proposals for delegation of signing authority for spending and contractual arrangements contain provisions for authority to be redelegated.</p> <p>The proposed revision to the Canadian Broadcasting Corporation's policy for delegating signing authority should more clearly reflect the intent and principles of government guidelines.</p>	<p>The Corporation's policy with respect to the delegation of signing authority is under study.</p>	<p>The government's Guide on Financial Administration includes an outline of general principles of delegation and its derived Directives and Guidelines. Our review of the CBC's system of delegation concludes, it does not conflict with these Directives and Guidelines.</p>	<p>No change in status.</p>
<p>PAYROLL</p> <p>A system of document control should be established for payroll "change in status" forms to ensure the integrity of input into the personnel records and central pay master files.</p> <p>Department Heads and supervisors in a position to originate payroll data should not distribute payroll cheques to employees of the Corporation.</p>	<p>The system is now under review.</p> <p>Agreed</p>	<p>The revision to the Payroll system is well under way with completion scheduled for January 1978. Except for cheque distribution by supervisors, all recommendations are being covered.</p> <p>The matter of cheque distribution is currently in discussion with the Auditor General's office.</p>	<p>A system of document control was established in July, 1977.</p> <p>While desirable this has not proven economically feasible and other forms of control are being applied.</p>

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<p>Payroll records and personnel files should be compared more frequently to ensure the consistency between data bases and the accuracy of their content. Furthermore, this corroboration should extend beyond regular payrolls to include casual employees and performers.</p> <p>The Corporation should proceed with its plan to speed up the flow of payroll input with respect to new employees to reduce the number of initial salary payments issued out of local operating funds.</p>	<p>Agreed. A comparison of payroll and personnel files is a feature being incorporated into the revised payroll system now being designed.</p> <p>The overall problem of input flow data to the payroll system is being reviewed in the current payroll system study.</p>	<p>As above.</p> <p>As above</p>	<p>The new payroll system to be implemented in 1978 will incorporate this feature.</p> <p>As above.</p>
<p>CHEQUE ISSUE</p> <p>To strengthen internal control over the disbursement of corporate funds:</p> <p>steps should be taken to enforce the standard practice instruction which requires the presence of two employees at all times during the cheque signing process; and</p>	<p>The procedure will be enforced in accordance with the standard instruction.</p>	<p>All accounting offices have confirmed their adherence to the cheque signing procedures and the standard instructions.</p>	<p>Recommendation implemented.</p>

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, signed cheques should not be returned to the originating departments for distribution to payees in the Montreal office of French Services Division.	Agreed	The procedures currently in effect in Montreal are now being reviewed with the office of the Auditor General to ensure that appropriate controls are in effect.	Cheques are now returned for distribution to an individual other than the one responsible for initiating the payment.
PURCHASING POLICIES AND PROCEDURES			
The Purchasing Manual and corporate standards for purchasing procedures and practices should be updated and consolidated to improve communication of prescribed corporate policy.	Agreed	A start has been made on consolidating present instructions into a Materials Management Manual.	Work is proceeding but slowly to staff limitations.
CONTROL OF PAYMENTS			
To strengthen internal control, and to safeguard the Corporation's assets better, the standard procedure for processing supplier's invoices should be amended to provide for effective cancellation of all documents in support of payments to ensure that invoices cannot be resubmitted.	Agreed	A re-issue of the standard procedure is currently in preparation to affirm positive action in this respect.	Recommendation implemented.
Delays in completing bank reconciliations manually have led to a program of mechanized reconciliations. This program			

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<p>has not been extended to all of the Corporation's series of cheques.</p> <p>Bank reconciliations should be completed as quickly as possible after the end of the month. Therefore, consideration should be given to completing the process of mechanizing bank reconciliations to improve their timeliness.</p>	<p>The program to mechanize bank reconciliations which was implemented with respect to the payroll bank account, is continuing.</p>	<p>The program is continuing.</p>	<p>Timeliness of reconciliations has been improved. The mechanization program is continuing.</p>
<p>ACCOUNTS RECEIVABLE - TRAVEL ADVANCES</p> <p>Divisional management has not enforced corporate guidelines with respect to the settlement of travel advances.</p> <p>Divisional management should actively support and ensure compliance with the Corporation's guidelines regarding the settlement of travel funds advanced to employees and others.</p>	<p>This question has been reviewed by the Board of Directors, and direction has been given to remedy this problem.</p> <p>Agreed.</p>	<p>The enforcement recommended is being carried out.</p> <p>as above.</p>	<p>Recommendation implemented.</p>
<p>The procedure for settling travel advances that are significantly overdue should be enforced.</p>	<p>Agreed.</p>	<p>As above</p>	<p>As above</p>

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<p>INVENTORY OF SUPPLIES</p> <p>Because of the limited hours during which controlled stores areas are open, supplies are requisitioned in advance for projects or for emergency purposes. These "forward stores" are significant and are loosely controlled.</p> <p>A cost/benefit study should be made of longer open periods for "controlled stores".</p>	<p>Agreed</p>	<p>This matter is being further pursued.</p>	<p>The study has been completed and implementation of recommendations only awaits resolution of space and other physical problems.</p>
<p>INVENTORY OF PROGRAMS, SCRIPTS AND FILM RIGHTS</p> <p>Evaluation of program inventories and proposals for write-offs are not communicated to appropriate financial staff as they are identified. As a result, significant write-offs occur at year-end.</p>	<p>Agreed</p>	<p>This matter is under active discussion with the Corporation's operating divisions.</p>	<p>The operating divisions have established that more frequent review would not be economic given the small number of write-offs.</p>
<p>Evaluation procedures for scripts, film rights and programs should be accelerated and reported more promptly to reduce the accumulation of write-offs which traditionally have been made</p>	<p>The handling of program inventories and their treatment in the accounting records, is now under review.</p>	<p>This matter is under active discussion with the Corporation's operating divisions.</p>	<p>The operating divisions have established that more frequent review would not be economic given the small number of write-offs.</p>

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<p>in connection with a financial year-end.</p> <p>CAPITAL ASSETS</p> <p>Responsibility for capital assets employed within each region should be strengthened by holding department heads fully accountable for the assets under their control and by having senior regional management vigorously monitor the capital asset policy and related procedures.</p>	<p>Agreed</p>	<p>A Corporate Capital Assets Committee has been established to affirm and effect this recommendation.</p>	<p>The Corporation accepts the recommendation and this requirement is being dealt with in a current large scale study of capital assets accounting and management.</p>
<p>INTERNAL AUDIT</p> <p>The physical verification of employees included in the Corporation's payroll records should be incorporated in the audit program and should be performed regularly, at least on a test basis.</p>	<p>These two recommendations will be incorporated in our audit programme and guidelines.</p>	<p>Proposed procedures under evaluation.</p>	<p>Recommendation implemented.</p>
<p>More specific guidelines for selecting audit samples should be added to the Internal Audit manual, including instructions as to the interpretation, evaluation and financial</p>	<p>See reply above</p>	<p>Changes to the audit sampling procedures have been made and are now being tested.</p>	<p>Recommendation implemented.</p>

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<p>implications of resulting findings.</p> <p>Consideration should be given to a system-oriented approach to audits. This could be accomplished by applying analytical auditing techniques which incorporate the use of systems flowcharts and internal control questionnaires. Such an approach would enable the Internal Audit department to evaluate accounting systems, applications and controls better.</p>	<p>Agreed. These recommendations will be implemented as quickly as possible.</p>	<p>In process</p>	<p>Recommendation implemented.</p>
<p>Now that some divisions of the Corporation are using inhouse computers to process accounting and other data, the Electronic Data Processing section of the Internal Audit department should strike an appropriate balance between the audit of systems under development and operational computer systems.</p>	<p>See reply above</p>	<p>The EDP audit program is being expanded to place greater emphasis on operational computer systems as staff becomes available and is trained.</p>	<p>Recommendation implemented.</p>
<p>An audit committee should be established to ensure that the independence and objectivity of the Internal Audit department is preserved.</p>	<p>The Executive Committee at its meeting of June 22, 1975 requested that the Vice-President Finance recommend a method of establishing an audit committee.</p>	<p>Recommendations are in course of preparation.</p>	<p>An Internal Audit Committee of senior management is to be established in May 1978 and report to the Executive Committee of the Board of Directors.</p>

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<p>COSTING PRACTICES</p> <p>The divisions should re-examine the practice of developing local (capacity) rates for indirect and overhead television production cost reporting by isolating differences resulting from applying national overhead rates.</p> <p>A study should be undertaken to determine the best method of reflecting television program budgetary changes in the management reporting system on a more timely basis, so as to make comparisons with actual results more meaningful.</p>	<p>During 1975/76 local rates were re-established in the Ottawa Area cost reports. The feasibility of extending this procedure to other divisions will be examined.</p> <p>Agreed</p>	<p>Communications have been established with the financial officers of the divisions regarding the feasibility of extending the procedure.</p> <p>This matter is under active discussion with the operating divisions.</p>	<p>Action has commenced by the Senior Finance Communications Group to define the issues, problems and requirements.</p> <p>As above.</p>
<p>MANAGEMENT REPORTING SYSTEM</p> <p>The financial reporting system should be reviewed, and efforts made to:</p> <ul style="list-style-type: none"> . speed up the preparation of financial results so that they are timely and thus obviate the need for supplementary record-keeping which is now prevalent; 	<p>It is recognized that the financial reporting system is not as timely as it should be. Delays are caused, in part, by the complexity of costing procedures and by different stages of computerization which exist in divisions and regions of the Corporation. The reporting practices will be examined in conjunction with</p>	<p>This matter is currently under review with respect to the feasibility.</p>	<p>As above.</p>

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<p>. incorporate in summary form much of the key statistical and operational information emanating from the separately developed production reporting systems; and</p> <p>. incorporate program costs by category on a monthly basis.</p>	<p>our review of the financial function.</p>	<p>as above</p>	<p>As above.</p>
<p>FINANCIAL DISCLOSURE</p> <p>All significant contractual and/or contingent liabilities relative to film rights should be adequately disclosed in the Corporation's annual financial statements, in accordance with generally accepted accounting principles.</p>	<p>Agreed.</p>	<p>The procedure in respect to this requirement are currently under review with the Auditor General's Office.</p>	<p>Recommendation implemented.</p>
<p>SEVERANCE PAY</p> <p>The liability pursuant to the corporation's policy on severance pay benefits accruing to employees should be reflected in the financial statements of the Corporation.</p>	<p>The liability pursuant to the Corporation's policy on severance pay benefits accruing to employees was reflected by a note in the Financial Statements of the Corporation for the year ended March 31, 1976.</p>	<p>This has been dealt with in response to question 5, above.</p>	<p>Recommendation implemented.</p>

APPENDIX "PA-49"



Canadian Dairy Commission

Ottawa
K1A 0Z2

April 28, 1978

Mr. J.D.W. Campbell,
Clerk, Standing Committee
on Public Accounts,
Metropolitan Life Bldg.,
Room 544,
180 Wellington Street,
Ottawa, Ontario.

Dear Mr. Campbell:

In reply to your letter of March 22, 1978, attached please find an update of our responses to the Financial Management and Control Study for the fiscal year ended March 31, 1978.

The information is provided in both English and French.

As you will note all observations as originally made by the Auditor General's Department have now been dealt with. I trust that completion of this work will obviate further status reports from the Canadian Dairy Commission on these matters.

Yours truly,

Gilles Choquette

Chairman

Attech.

2197 Riverside Dr.
Ottawa, Canada
K1A 0Z2

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

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CANADIAN DAIRY COMMISSION

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<p>1. ORGANIZATION AND FINANCIAL RESPONSIBILITIES</p> <p>Dairy Support Program Financial activities, such as the establishment of total subsidy dollars to be requested through Main Estimates and the actual processing and payment of subsidies, are conducted for the Commission by the Department of Agriculture and the Agricultural Stabilization Board respectively. These activities and associated responsibilities have not been documented satisfactorily and hence are not completely understood. This ambiguity surrounding the overall financial role of the Commission has been a contributing factor in weakening the position of Treasurer.</p>	<p>1.*</p>	<p>1.*</p>	<p>1.*</p>
<p>* Financial responsibilities between the Commission, the Agricultural Stabilization Board and the Department of Agriculture should be more clearly defined to support the development of the financial function within the Commission. Following clarification of the over-all financial responsibilities of the Commission, the function of Treasurer should be modified to</p>	<p>Financial responsibilities of the Commission for Dairy Policy and for the program and budget planning are defined in the Canadian Dairy Commission Act of 1966. Financial activities have changed gradually over the years towards greater self-sufficiency and dependence on the financial staff in the Commission. To meet these increased financial responsibilities, the Finance group is now being strengthened and reorgani-</p>	<p>The financial responsibilities of the Commission have been clearly defined by the Commission. The Commission is responsible for all financial aspects of the program administered by the Commission.</p> <p>The Commission is responsible for establishing the Dairy Program for each year in normal conjunction with Treasury Board and interdepartmental committees. Total government funding and</p>	<p>Financial Control - Recommendations implemented. Nothing further to be achieved.</p> <p>Transfer of functions from Agricultural Stabilization Board to Canadian Dairy Commission a matter of efficiency and does not affect financial control.</p>

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allow for effective financial management and control.	Clarification and documentation of responsibilities and development of procedures and systems are a part of the organization.	<p>the budget for the Export Fund are established at that time.</p> <p>Submission of Program Forecasts and Main Estimates for subsidy programs and contribution to Marketing costs are made through the Department of Agriculture as such funds are provided through Agricultural Stabilization Board Vote. This is merely a matter of procedure and does not reduce financial responsibility in the Commission as the Estimates are prepared by Commission staff and approved by the Commission prior to inclusion in Agricultural Stabilization Board Estimates. There is a close liaison between the Chief Financial Officers of the Commission and the Department in this regard.</p> <p>A study initiated by C.D.C. to review the operation of the Milk Subsidy Program was completed in June 1977. The study was undertaken to determine where responsibilities lie and where the work associated with subsidy payments should be carried out. The study was undertaken by the Bureau of Management Consultants - D.S.S. under the joint direction of the Commission and the Department of Agriculture.</p> <p>Following review of the study, the Commission, The Department of Agriculture and the Agricultural Stabilization Board agree that the administration of</p>	

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		<p>of the Milk Subsidy Program is the responsibility of the Canadian Dairy Commission. Certain functions, however, such as subsidy payment processing can be most economically performed by the Agricultural Stabilization Board and this will be done on a service basis under the direction of the Commission. Reduction of duplication of effort and improved efficiency in A.S.B. has resulted in a reduction from \$596,000 in 1976 to \$309,000 in 1977 for the provision of these services. A further minor reduction in costs may be realized at a future date through consolidation of the functions performed by the two organizations in C.D.C. Due to lack of office space at the present C.D.C. location, this could only be considered if C.D.C. is re-located in the future.</p> <p>The Financial group has been re-organized with the appointment of a Director of Finance, Manager of Accounting and Manager of Financial Planning and Control. The Director of Finance reports to the Chairman of the Commission and is directly involved in all decisions with financial implications.</p> <p>A formal accounting and reporting system has been developed and implemented which provides the Commission and Management with timely and accurate financial information for decision</p>	

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<p>2. COMMUNICATION OF FINANCIAL REQUIREMENTS</p> <p>A financial administration manual has not been developed at the Commission. Consequently, financial guidelines and directives are communicated verbally.</p> <p>* A financial manual outlining the accounting policies and practices of the Commission should be developed and introduced to ensure that:</p> <ul style="list-style-type: none"> - accounting transactions are properly recorded and reflect approved policy; - internal controls are understood and practiced in principle; and - a reference document is available as an aid to staff training. 	<p>2.*</p> <p>Upon completion of a review of financial systems at the Commission, it is planned to document the system in a financial administration manual to facilitate financial control.</p> <p>Management Consulting Services (CDA) has been engaged since October 1975, and the Bureau of Management Consultants (DSS) has been engaged since late 1975 to complete this work in 1976.</p>	<p>making and control purposes.</p> <p>Financial control procedures have been implemented and further development work is in progress to provide additional information for management purposes and reduce procedural costs through mechanization.</p> <p>2.*</p> <p>A Financial Administration Manual has been introduced at the Commission. At the present time, the manual is being developed in conjunction with new systems and control procedures being introduced. The major areas of Revenue Control, Purchasing, Inventory Control, Order Intake, Sales and Accounts Receivable have been completed along with general journal and related routines.</p>	<p>2.*</p> <p>Manual has been introduced. Amendments and updates will be made as required. Recommendations completed.</p>

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<p>3. DELEGATION OF SIGNING AUTHORITIES</p> <p>* The financial authorities of the Canadian Dairy Commission should be revised in order to delegate spending authority under Section 27 of the Financial Administration Act to responsible functional operating positions, with payment authority under Section 26 being retained by responsible positions in the financial section. A system for maintaining appropriate specimen signature cards should then be considered.</p>	<p>3.*</p> <p>The existing signing authorities are being updated to conform with the requirements of the Act for functional operating positions (Section 27) and for payment authority (Section 26).</p>	<p>3.*</p> <p>Signing Authorities have been updated to conform with the requirements of the Financial Administration Act. A system for maintenance of Specimen signature cards has been implemented.</p>	<p>3.*</p> <p>Recommendations have been implemented. No further change required.</p>
<p>4. CONTROL OF REVENUES</p> <p>The sales value of skim milk powder has historically been less than the corresponding purchase cost incurred by the Commission. As a method of equalizing the sales revenues with the purchased cost the Commission has been authorized to collect levies from dairy producers through their respective provincial marketing agencies.</p> <p>* Appropriate levy reconciliation procedures should be established and implemented to assure the reasonableness of levy collections from provincial marketing agencies.</p>	<p>4.*</p> <p>Reconciliation of remittances of levy funds collected by provincial marketing agencies is based on independent calculations of levy due, based on the same shipments of milk</p>	<p>4.*</p> <p>Reconciliation procedures have been established to assure the reasonableness of levy collections from Provincial Marketing Boards and Agencies.</p>	<p>4.*</p> <p>Recommendations implemented; no further change required.</p>

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(MARCH 31, 1976)

CANADIAN DAIRY COMMISSION

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<p>Although full accounts receivable control practices may be desirable for all levy accounts at a later date, levy remittances, as a minimum, should be compared for reasonableness against independent calculations of levies due on a current basis.</p>	<p>and cream which are also recorded for subsidy payment purposes. These reconciliations of provincial cumulative milk shipments and levy collections are undertaken from time to time in the office of the Economic Adviser. The shipments and levy collections are audited by the Audit Services Bureau (DSS). In the future the reconciliation of levy collections will be co-ordinated by the Director of Finance and will thus become a part of the financial system.</p>		
<p>5. SUBSIDY PAYMENTS</p> <p>Each year the subsidy group within the Canadian Dairy Commission furnishes the Agricultural Stabilization Board with revised subsidy rates and a listing of information requirements necessary to process monthly subsidy payments to Canadian dairy producers. However, responsibility for pre-audit, processing and disbursement controls has not been defined or clearly assigned between the Commission and the Board.</p>	<p>5.*</p>	<p>5.*</p>	<p>5.*</p>
<p>* Procedures for validating and processing dairy subsidy payments should be amended, documented and implemented to:</p>	<p>The Subsidy Processing Services, as part of the Agricultural Stabilization Board, handles the pre-audit, processing and disbursement of direct</p>	<p>The work undertaken by Bureau of Management Consulting - D.S.S. referred to in section one has clearly defined responsibility for pre-audit, process-</p>	<p>Recommendations implemented. No further change required.</p>

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<ul style="list-style-type: none"> - formalize the responsibilities the Agricultural Stabilization Board has with respect to these payments; - introduce a measure of accountability between the Agricultural Stabilization Board and the Commission and; - strengthen internal control. 	<p>subsidy payments to producers as a service agency on behalf of the Commission.</p> <p>The Commission and the Agricultural Stabilization Board are negotiating a formalized agreement on responsibilities that will include agreed measures of accountability, and will lead to greater internal control.</p>	<p>ing and disbursement routines in the Commission and the Agricultural Stabilization Board. Responsibility for the Subsidy Program rests with the Commission. The Agricultural Stabilization Board provides a service to the Commission in the assembly of producer delivery reports received from plants and preparing such input for payment processing. Data Processing Services, Department of Agriculture Supply and Services provide cheque issue services.</p> <p>Producer deliveries on which subsidy payments are based are audited on behalf of the Commission by Department of Supply and Services. Internal Audit of the program is performed on behalf of the Commission by Department of Agriculture - Internal Audit Division.</p>	
<p>6. ADMINISTRATION AND MARKETING OPERATIONS</p> <p>The Treasurer and the financial accounting staff are not involved in establishing or in monitoring internal checks and controls over the various operating systems relating to purchasing and inventory.</p>			

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<p>* Internal controls respecting purchasing and marketing functions should include:</p> <ul style="list-style-type: none"> - proper matching of supplier invoices with purchase orders and receiving documents within the Accounting department; - clear evidence that pre-audit steps have been performed on all documentation supporting requests for payment; and - effective cancellation of all original invoices processed for payment. 	<p>6.* The reorganization now under way will increase existing internal financial control in these areas.</p>	<p>6.* The Director of Finance, Manager of Financial Planning and Control and Accounting Manager are directly involved in the development of systems related to purchasing and inventory currently in progress. Revised Sales Cash receipt and receivable routines include internal checks and controls by the Finance section. Receipt of cash has been transferred to the Finance section.</p> <p>The Director of Finance has been assigned increased responsibilities in regard to all commercial transactions.</p> <p>Internal controls have been introduced within Finance section to provide</p> <ul style="list-style-type: none"> - proper matching of supplier invoices with purchase and receiving documents; - evidence that pre-audit steps have been performed on all documents supporting requests for payment; - cancellation of all original invoices processed for payment. 	<p>6.* Recommendations implemented. No further change required.</p>
<p>7. PAYROLLS</p> <p>* The processing of salary input should be divorced from receiving and distributing salary cheques, to achieve appropriate segregation of duties and thus improve internal controls.</p>	<p>7.* Effective April 1976, the distribution of salary cheques has been transferred from Administration into the Treasury Department.</p>	<p>7.* Effective April 1976, the distribution of salary cheques has been transferred from Administration into the Treasury Department.</p>	<p>7.* Recommendations implemented. No further change required.</p>

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<p>8. STORAGE CONTRACTS</p> <p>The Commission's inventories of skim milk powder and butter are stored in independent warehouses. Contractual arrangements with the warehouses focus primarily on climatic conditions and labelling practices but normally do not specify storage and handling rates.</p> <p>* Contracts setting out all relevant including storage rates and the basis of payment should be obtained from all warehouse locations providing storage services to the Commission.</p>	<p>8.*</p> <p>The Commission's warehouse policy sets procedures for approving warehouses on the basis of predetermined criteria, for documentary periodic re-inspection of warehouses with an Inspection Report, and for following up with the year-end inventory inspection which includes conditions in the warehouse generally and condition of the Commission's own product in particular.</p> <p>Effective October 1975, the Commission has arranged that all public warehouses will confirm rates and basis of payments semi-annually, one month in advance of the effective date.</p>	<p>8.*</p> <p>Following a review of warehousing policies, the Commission feels that the present system of dealing with public warehouses provides the flexibility required in selection of storage sites as required as volumes of material for sale and expected destination of products is established. Under the present system, any public warehouse may apply to store materials stocked by C.D.C. Upon application, the warehouse is inspected to establish if storage specifications can be met and other factors such as financial responsibility, etc. are considered. If the warehouse is considered able to meet the criteria established, an agreement is signed by the warehousing company in which it agrees to meet storage conditions stipulated by C.D.C. should C.D.C. choose to use that warehouse for storage. Once a warehouse is so approved, it stays on C.D.C. eligible ware-</p>	<p>8.*</p> <p>Improvement of warehousing procedures has been completed.</p>

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<p>9. INVENTORY</p> <p>Detailed records of the value, quantities and storage locations of the Commission's inventories together with supporting purchase and sales information are maintained by the Marketing section. Purchase and sales dollar amounts are maintained by the Accounting department but no attempt is made to monitor the value of inventory by this group.</p> <p>* The Accounting department should establish and maintain dollar value controls over inventories held by the Commission.</p>	<p>9.*</p> <p>The Commission is introducing accounting procedures to monitor the cost of products sold and to monitor the dollar value of inventory on a monthly basis.</p>	<p>9.*</p> <p>Independent accounting control records have been established in the Finance section to record volumes and dollar (\$) value of material purchased and sold. Procedures are also in place for the physical verification of inventories by storage locations. Marketing section records of inventory are reconciled monthly with records of Finance section.</p>	<p>9.*</p> <p>Recommendations implemented. Accounting Department has established control over inventories held by the Commission.</p>
<p>house list and receives periodic inspection even though C.D.C. has not committed to store in that warehouse.</p> <p>As estimated annual warehouse requirements are known or as storage location requirements change, C.D.C. negotiates prices with warehouses and selects warehouses considering prices for storage along with transportation costs, etc.</p>			

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<p>A review of the Commission's inventory management practices revealed several weaknesses in internal control. For example, incomplete documentation, lack of evidence of processing and pre-audit steps and missing warehouse shipping documents.</p> <p>* Proper procedures for processing, verifying and recording inventories should be established and implemented in order to safeguard the Commission's principal asset better.</p>	<p>*</p> <p>Internal control will be strengthened by reorganization under which the Commission establishes the position of Director of Finance, supported by a Chief of Accounting and a Chief of Program and Budget.</p> <p>It will be the responsibility of the Chief of Accounting to ensure that the dollar value of inventories is monitored against the total of loans outstanding and that complete documentation of all commercial transactions is on file.</p>	<p>*</p> <p>Systems and procedures which have been established have improved internal control.</p>	<p>*</p> <p>A new system was introduced April 1, 1978 which will provide better control and information for inventory control and purchasing/sales systems. Although mechanization of the system may be effected in the future, this step will be for efficiency only. Project is considered completed.</p>
<p>10. INTERNAL AUDIT</p> <p>Until recently, the scope of the internal audit, contracted to the Audit Services Bureau, was limited to a review of the procedures of the provincial marketing agencies and of the input into manufactured milk production of selected processing plants. In 1975 the scope was extended to include an examination of subsidy, levy and inventory management functions. However,</p>			

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<p>it is not at all clear whether a review is to be made of the financial function and financial controls within the Commission.</p> <p>* Activities related to the financial function which are not now subject to internal audit should be included in the scope of audit examinations.</p>	<p>10.*</p> <p>Effective January 1976, the Commission has arranged for the audit responsibility to be vested in a Senior Officer of the Financial and Administration Branch of the Department of Agriculture who will liaise with the Commission's Director of Finance on external and internal audit functions.</p>	<p>10.*</p> <p>With effect from January 1976, arrangements have been made with the Department of Agriculture whereby the Internal Audit Division of the Department has assumed responsibility for providing internal audit services to the Commission.</p>	<p>10.*</p> <p>Recommendations implemented. No further action required.</p>
<p>* An audit committee should be established within the Commission.</p>	<p>* The Commissioners, the Director of Finance and the Senior Auditor of Agriculture Canada will form the Commission's Audit Committee.</p>	<p>* An Audit Committee has been established comprising the Commissioners, the Director of Finance and representatives from the Internal Audit Division of Agriculture.</p>	<p>* Recommendations implemented. No further action required.</p>

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<p>11. BUDGETARY CONTROL</p> <p>The Treasurer is primarily responsible for the preparation of the Program Forecasts and Main Estimates within the Commission.</p> <p>* Submission of cost and operating data by responsibility centre managers should be the basis for developing the annual Main Estimates and for controlling and measuring the effectiveness of operating activities.</p> <p>Cash forecasts are derived by projecting the current year's total cash requirements on the basis of the previous year's actual experience.</p>	<p>11.*</p> <p>In view of the small staff complement the Operating Managers have been making their input into the Program Forecast and Main Estimates by discussion with the Treasurer or the General Manager, and by memoranda.</p> <p>The proposal to introduce cost and operating data for developing annual Main Estimates and for controlling and measuring the effectiveness of operating activities will be adopted in 1976.</p>	<p>11.*</p> <p>Estimates and Program Forecasts are now being developed based on inputs from various responsibility centres in the Commission.</p> <p>ie.: Milk production-Purchasing Dept. and Economics Sales -Marketing organization for both volumes and prices.</p> <p>Initial inputs to Finance section of above information is based on policy decisions by the Commission as to production volume, subsidy rate, levy rates, etc.</p> <p>A computer forecasting model has been developed to input data into Financial Statement presentation by months for evaluation and budget preparation.</p>	<p>11.*</p> <p>Recommendations implemented. No further action required.</p>

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<p>* The practice of developing cash forecasts on the basis of expenditures made in the preceding year should be discontinued. Instead, forecasts should be built on subsidy and inventory data available within the Commission and should be submitted to senior officials of the Commission on a regular basis for review and approval.</p>	<p>* Cash forecasts recently have been placed on a model of the demand and supply in the dairy industry which is operated by the Economics Branch in the Department of Agriculture, from which estimates on milk shipments and purchase of product estimates are derived. Sales projections are based on a new comprehensive marketing strategy. Review of this data now occurs weekly.</p>	<p>* (See above comments)</p>	<p>* Recommendations implemented. No further action required.</p>
<p>12. FINANCIAL REPORTING</p> <p>The Commission prepares a manual financial summary of activities from the financial information provided by the Department of Supply and Services. This financial summary, however, does not include all activities, is not prepared on an accrual or on a timely basis, and does not attempt to compare actual results to budget.</p>			
<p>* Steps should be taken to improve monthly management reports by:</p> <ul style="list-style-type: none"> - introducing comparisons between actual and budgetary data with respect to costs and revenues; and - providing such data to senior management on a timely basis. 	<p>12.*</p> <p>The reorganization will lead to the additional manpower required to formalize, and to provide greater depth and coverage in several of the present financial reports, and to produce some more frequently.</p>	<p>12.*</p> <p>The revised financial report for the Commission has been developed, presenting the financial results of the Commission, monthly, on a profit and loss basis in a manner consistent with year-end financial statements.</p>	<p>12.*</p> <p>Recommendations implemented. No further action required.</p>

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<p>* Reliance should not be placed on the Auditor General's staff to prepare annual financial statements. Rather, the accounts should be prepared by the Commission's accounting staff.</p>	<p>* The Commission is preparing the year-end statement for 1975-76 and will prepare quarterly financial statements and the annual financial statements in 1976-77.</p>	<p>* Annual financial statements are now prepared by the finance section, in final form for presentation to the Auditor General's staff.</p>	<p>* Recommendations implemented. No further action required.</p>
			<p>Chairman Canadian Dairy Commission</p>

APPENDIX "PA-50"

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<p>ORGANIZATION OF THE FINANCIAL FUNCTION</p> <p>The Vice-President Administration is responsible for the internal management of the Agency. As the designated senior financial officer, his title should be changed to Vice-President, Finance and Administration. To indicate this more clearly, his financial responsibilities as spelled out in the Treasury Board Guidelines should be clearly stated in his position description. Moreover he should have a strong financial background.</p> <p>There should be a Director General of Finance with strong financial training and experience, responsible for effective management and reporting to the Vice-President, Finance and Administration.</p>	<p>The title of the Vice-President Administration has been changed to Vice-President, Finance and Administration. The newly-appointed incumbent to this position is a chartered accountant and a Bachelor of Commerce. His position description and the authorities delegated to him are defined in accordance with Treasury Board Guidelines.</p> <p>A study of the organization of the Finance Division is being carried out by the Bureau of Management Consulting, Department of Supply and Services and this recommendation will be reviewed in the light of the Bureau's report. The present Director of Finance has the required training and experience.</p>	<p>Completed</p> <p>Completed</p>	<p>With a view to further strengthening financial administration within the Agency, as part of the recent Corporate Review, a new position of Vice-President, Comptroller has been created. Responsibilities of the former Vice-President, Finance and Administration have been regrouped so that the new Comptroller may focus exclusively on the financial function. The incumbent is an accountant with broad financial experience both in the Public Service and industry.</p> <p>The Comptroller has two Assistant Comptrollers reporting to him in the financial area - one for Financial Planning and Analysis; the second for Financial Management, Policy, Systems and Accounting.</p>

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<p>FUNCTIONAL GUIDANCE</p> <p>The Finance Division takes an active role in departmental administration matters but does not participate in decisions with financial implications in development assistance activities.</p> <p>Financial officers should provide strong functional support to operating managers. They should participate fully in decisions having financial implications and work closely with responsibility centre managers in preparing financial plans and in analyzing financial reports.</p> <p>The financial responsibilities and functional relationship between the Finance Division and the responsibility centre managers should be clearly defined and fully documented.</p>	<p>Agree. Steps will be taken to enable financial officers to participate more than has been the case in the past in decisions having financial implications and to work more closely with line managers in the preparation of financial plans and in the analysis of financial reports.</p> <p>Agree. A study is now being carried out by the Bureau of Management Consulting on the relationship between the Finance Division and the line managers and on how the organization and function of the Division can best be structured and defined to meet the needs of the Agency.</p>	<p>A study has been completed by the Bureau of Management Consulting, Department of Supply and Services which supports these recommendations. Positions are in process of classification.</p> <p>See above</p>	<p>See below</p> <p>Financial Management Advisors have been assigned to the various operating and service divisions of the Agency and work closely with responsibility centre managers in all aspects of financial administration. The Comptroller is a permanent member of those senior management committees where decisions are taken on development assistance activities.</p> <p>See above</p>

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<p>FINANCIAL MANUAL</p> <p>Departmental financial policies and accounting procedures are set out in the financial manual issued in 1971. This manual is limited to broad principles and guidelines and does not spell out specific procedures to be followed.</p> <p>The financial manual should be extended to include specific procedures and to state personnel responsible for each. One person should be responsible for keeping the manual complete and up to date.</p> <p>POSITION DESCRIPTIONS</p> <p>The financial responsibilities as outlined in the Treasury Board Guidelines should be clearly set out in the job descriptions of all management positions, and should be updated at regular intervals.</p>	<p>The new financial procedures manual has been completed and the Director of Finance has been delegated the responsibility to maintain the manual up to date.</p> <p>This will be done.</p>	<p>Completed</p> <p>This recommendation is in process of implementation.</p>	<p>Completed. With the reorganization of the Comptroller's Branch, the Assistant Comptroller, Financial Management Policy, Systems and Accounting will have responsibility for maintaining the Manual.</p> <p>The job descriptions of many management positions are being re-written following the recent Corporate Review. This recommendation is still therefore in process of implementation.</p>

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<p>FINANCIAL PERSONNEL</p> <p>The financial group should improve its contribution to CIDA management in terms of more effective accounting systems producing timely reports that measure and control performance coupled with participation in the management decision-making process and value for money concepts. To do so it will be necessary to continue upgrading the existing staff through training and education and inserting a larger proportion of professionally qualified people as openings become available.</p> <p>A comprehensive career guidance program with professional development for financial staff should be instituted and documented.</p>	<p>CIDA will continue its policy of upgrading existing staff through training and education and of recruiting professionally qualified staff.</p> <p>CIDA has had a program for providing training and professional development to its staff. This program will be documented.</p>	<p>With the implementation of the new organization in the weeks following, significant progress will be achieved in this regard.</p> <p>A career training and development program is in process of elaboration.</p>	<p>A new Financial, Accounting and Control System is being introduced that will provide more timely and comprehensive reports to management for control purposes. The Corporate Review has led to further upgrading of financial staff.</p> <p>Completed. The program is delineated in the Financial Management Manual. A Comptroller's Branch Training and Development Committee is being formed to oversee implementation and continuity of a professional development program.</p>

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<p>DELEGATION OF AUTHORITY</p> <p>Payment authority under Section 26 of the Financial Administration Act should not be delegated below the FT-2 level and should be separated from spending authority under Section 27 of the Financial Administration Act. This should be evidenced by two separate signatures on the supporting documentation.</p> <p>No person should be permitted to exercise signing authority delegated to a position when he is on an acting basis unless properly designated in writing by an officer to whom the holder of the position reports.</p> <p>Delegation of authorities should be promptly circulated and specimen signature cards forwarded to whom it may concern including the Department of Supply and Services. Specimen signature cards should show the type, amount and details of authorities granted and should be reviewed regularly.</p>	<p>Payment authority under Section 26 has, except in rare instances, been delegated separately from spending authority under Section 27 as recommended by Treasury Board. Where an officer has been delegated both authorities he must not certify under both simultaneously. The supporting documentation will be reviewed and changed if required in order to ensure visible evidence of separate exercise of authorities. The matter of delegation of payment authority to officers below FT-2 rank will be reviewed.</p> <p>Done.</p> <p>This has been done since February 11, 1975. Signature cards showing details of authority to be exercised by persons who occupy a position on an acting basis or who have assumed the duties of a position on an acting basis have been obtained and reviewed regularly.</p>	<p>This recommendation will be implemented in the near future as the new organization is completed.</p> <p>Completed</p> <p>Completed</p> <p>Completed</p>	<p>Completed</p> <p>Completed</p> <p>Completed</p>

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<p>PAYROLL</p> <p>Payroll cheques are distributed to employees by Personnel Division which is also responsible for input into the payroll system. In some instances salaries of officers assigned to one function have been charged to another.</p> <p>To ensure more effective control, the Finance Division should be responsible for distributing pay cheques directly to employees and also for monitoring all internal staff transfers. The Finance should be given responsibility for implementing a time reporting system to ensure that salary costs are allocated to appropriate responsibility centres.</p>	<p>These recommendations will be considered by the Bureau of Management Consulting, Department of Supply and Services, in its study of the organization and functions of the Finance Division.</p>	<p>Completed</p>	<p>Completed as far as cheque distribution and monitoring staff transfers are concerned. The time reporting system will be considered by the Comptroller's Branch in future studies.</p>
<p>PRE-AUDIT</p> <p>Contrary to Treasury Board guidelines payment authority under Section 26 of the Financial Administration Act is being granted prior to establishing batch control and there is no post-audit performed.</p>			<p>See below</p>

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<p>PRE-AUDIT</p> <p>Batch control should be established before Section 26 payment authority is given.</p>	<p>Under the present batching procedure every requisition in the batch has been properly audited and certified under Section 26 and at the time the batch cover sheet with the overall total amount is prepared and signed, each requisition within the batch is checked and posted to ledgers. It is considered that better control will not be gained by implementing the recommendation. In addition, the cost of implementing this recommendation overrides, in CIDA's view benefits to be achieved.</p>	<p>This recommendation will be implemented in late June following the phasing in of the new organization.</p>	<p>Completed. Further strengthening of the controls in this area are being introduced as part of the new Financial, Accounting and Control System.</p>
<p>CONTROL OVER INVENTORIES</p> <p>The responsibility for maintaining inventory controls over equipment should be delegated to a permanent employee. He should be responsible for identifying each piece of equipment with a prenumbered label, at least for the equipment without a serial number, and he also would identify custody of equipment by responsibility centre.</p>	<p>Agree. A study of procedures for inventory and stores control is now being carried out by the Bureau of Management Consulting, Department of Supply and Services.</p>	<p>The study has been completed and an officer hired to implement the recommended inventory control system.</p>	<p>Completed</p>
<p>An independent physical stocktaking should be performed at regular periods and the results compared with balances shown on the records.</p>	<p>Agree. See above.</p>	<p>See above</p>	<p>Completed</p>

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<p>CONTRACTORS' HOLDBACKS</p> <p>Procedures regarding accounting controls over contractors' hold-backs should be documented.</p> <p>A monthly listing of all individual outstanding balances should be issued by Computer Accounting and Financial section and reconciled with the control account.</p>	<p>Agree. These procedures will be documented in the financial manual.</p> <p>This is being done.</p>	<p>Completed</p> <p>Completed</p>	<p>Completed</p> <p>Completed</p>
<p>ADVANCE PAYMENTS</p> <p>CIDA should not permit the inclusion of advance payment clauses in the loan agreements entered into with borrowing countries.</p>	<p>Development loans legally belong to the borrower. Purchase contracts stipulate the method of payment. While every effort will be made to hold to the very minimum advance cash payments, occasions will arise, from time to time, when advance payments must, for good and valid reasons, be made.</p>	<p>Completed</p>	<p>Completed</p>
<p>APPROPRIATENESS OF CONTRACTUAL AGREEMENTS</p> <p>All loan agreements and contracts should be approved by the legal advisers before being signed.</p>	<p>Agree in principle. The Department of Justice has been studying this practice over the past months. Standard agreements and contracts will be developed. Other will be approved by the legal adviser.</p>	<p>See previous comment.</p>	<p>Implemented with respect to loan agreements. Contracts are approved by Legal Advisers on an exception basis, i.e. where there is some deviation from standard clauses.</p>

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<p>ACCOUNTABLE ADVANCES</p> <p>The External Affairs Department should retain responsibility for controlling and collecting advances to employees of CIDA living outside Canada rather than turning them over to CIDA.</p>	<p>Agree. Negotiations have been instituted with the Director of Finance of the Department of External Affairs on this matter.</p>	<p>Completed</p>	<p>Completed</p>
<p>TRAVEL ADVANCES</p> <p>The chief financial officer should regularly review the status of all outstanding advances.</p>	<p>Agree. This is now being done.</p>	<p>Completed</p>	<p>Completed</p>
<p>LOANS AND CHARGES RECEIVABLE</p> <p>Principal</p> <p>CIDA should register in a subsidiary ledger card all information pertaining to each loan agreement signed, including its terms and all transactions occurring under it (charges, disbursements which constitute the principal, and repayments received from debtor). The subsidiary ledger should be reconciled to the control account on a regular basis.</p>	<p>Procedures have been drawn up to institute the use of such subsidiary ledger cards which are reconciled to the control account on a regular basis.</p>	<p>Completed</p>	<p>Completed</p>
<p>Charges</p> <p>CIDA should establish control accounts for different charges receivable in order to ensure completeness and accuracy of all information relating to every loan agreement and also to determine at any given time the exact indebtedness of each debtor.</p>	<p>Agree. This will be done.</p>	<p>Completed</p>	<p>Completed</p>

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<p>LOANS AND CHARGES RECEIVABLE</p> <p>Verification</p> <p>Follow-up procedures should be documented and evidence should be available to ensure that each debtor is periodically advised of the exact amount owing, including accrued interest or charges receivable or both, and that these amounts are to be collected.</p>	<p>Debtors who have, under terms of loan agreements, undertaken to pay principal or interest or both, are, as these payments become due under the master loan agreement, advised semi-annually on the situation of the loan and of the amounts due to Canada. If payment is not received by CIDA within 30 days, further reminders are sent to the borrower through Canada's diplomatic mission accredited to the borrowing country. The present notice will be amended to provide for a request for positive confirmation of amount owed by debtor.</p>	<p>Completed</p>	<p>Completed</p>
<p>INTERNAL AUDIT</p> <p>An internal audit unit should be established or an internal audit done by an outside organization such as Audit Services Bureau of the Department of Supply and Services. The head of the internal financial audit unit should be responsible to a senior officer of the Agency who should be chairman of an audit committee composed of other senior officers having authority in the areas necessary to ensure adequate consideration of and effective action on the audit findings and recommendations.</p>	<p>Agree. On March 3, 1975 CIDA entered into contractual arrangement with the Audit Services Bureau of the Department of Supply and Services to conduct, within the rules prescribed by Treasury Board, an internal financial audit. An Audit Committee will be established.</p>	<p>Completed</p>	<p>Completed. An Audit Committee has been established, chaired by the Senior Vice-President. Program Vice-Presidents serve as members of the Committee and the Director General of the Operational Audit Division acts as Secretary.</p>

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<p>FIELD OPERATIONAL AUDIT</p> <p>Regarding the use or distribution of Canadian aid, wherever possible a field operational audit should be performed and a report made to ascertain that controls and policies applied by the developing countries are those previously agreed upon and acceptable to CIDA.</p> <p>To complement the post-audit of contract payments performed by the Audit Services Bureau of the Department of Supply and Services, there should be an independent field examination in developing countries to ensure fulfilment of contractual arrangements. These functions may be carried out internally or by an outside organization under contract and the report made to the Executive Committee.</p>	<p>Agree. CIDA does have an Operational Audit Division whose role is to perform such audits. The number of field audits has been somewhat limited in the past. Every effort will, however, be made to expand the capability of the Audit Division within budgetary limitations.</p> <p>To some degree, this type of examination is being performed by the Operational Review Division and by outside organizations under contract. The executive review is being established.</p>	<p>See July 1975 comment.</p> <p>See July 1975 comment.</p>	<p>The number of field audits carried out has been significantly increased from 9 in 1975-76 to 48 in 1977-78. Further increases are planned for the future.</p> <p>See July 1975 comment. Reports are submitted to the Audit Committee.</p>

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<p>PROGRAM/ACTIVITY STRUCTURE</p> <p>The activity structure appears to serve mostly the needs of the Treasury Board for negotiating funds and of the Cabinet for allocating funds by country, by loan and by food aid. The identified activities do not facilitate the departmental resource allocation because they do not clearly relate with the main and sub-objectives of the Program. The structure, with the exception of departmental administration activity, relates more to channels of development assistance whereas the objective sets out specific types of assistance, e.g., social and economic.</p> <p>The activity structure should be redefined to reflect more closely the stated objectives of the program. Administrative expenditures not directly related to the aid activities should be dealt with as a separate activity. Wherever applicable, sub-activities should identify the basic projects which would be accurately costed so that resources allocated to the projects would be measured against output in terms of efficiency and budgetary control.</p>	<p>This has been looked at in connection with the 1976-77 program forecast and changes are being made in the activity structure. A submission has been drafted for presentation to the Treasury Board, seeking approval of the changes. If approved by the Board, the Main Estimates for 1976-77 will reflect revised activities.</p>	<p>Completed</p>	<p>The activity structure was substantially revised in 1976-77 Estimates. This matter remains under continuing review.</p> <p>See above. Administrative expenditures not directly related to aid activities are identified in a separate activity as 'Departmental Administration'.</p> <p>A new Project Costing System is being developed that will enable projects to be costed accurately and out-puts measured.</p>

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<p>PROGRAM/ACTIVITY STRUCTURE</p> <p>The grant to the International Development Research Centre is included in the Agency's Estimates only as a medium to facilitate the provision of funds by Parliament for the purpose and objectives of this separate corporation. The Main Estimates for 1974-75 show a grant to the Centre of \$19 million.</p> <p>Being a separate entity, the International Development Research Centre should not be treated as an activity of CIDA and should not be shown as such in CIDA's Main Estimates.</p> <p>PROGRAM FORECAST AND BUDGETING</p> <p>An annual review of country program projects is carried out by operating units in the Bilateral Branch, the largest of the operating branches, but this review is not made in conjunction with the annual program forecast. As a result, there is no firm information base to ensure that forecasts reflect executive priorities.</p>	<p>This recommendation is being examined. It is one which has been of concern to CIDA for some time.</p>	<p>Will be accomplished in fiscal year 1977-78.</p>	<p>Completed. The 1977-78 Estimates of the International Development Research Centre were provided separately as Part C of the Estimates of the Department of External Affairs.</p> <p>A system of integrated planning has been introduced for all the Agency's activities. An Integrated Allocations Memorandum is submitted to Cabinet and provides the basis for the annual Program Forecast.</p>

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<p>PROGRAM FORECAST AND BUDGETING</p> <p>The planning and selection of projects should be integrated with the annual budgeting exercise and the procedures should be documented to ensure completeness, accuracy and consistency of data.</p> <p>The budgeting process should be subject to the central direction and control of a senior management budget committee. The detailed preparation of the administrative forecast and of the aid forecast should be carried out as an integrated process so that planning staff and other administrative support requirements is directly linked to planning operational activities.</p> <p>Executive priorities should be communicated in writing to each organizational level responsible for budget information.</p>	<p>A study of the budgetary cycle and processes is being carried out to integrate to a greater extent the country program review and other planning processes within the Agency with the program forecast made to Treasury Board.</p> <p>See above.</p> <p>See above.</p>	<p>In process of implementation.</p> <p>Completed</p> <p>Completed</p>	<p>Substantially completed. Further refinements are currently under review.</p> <p>Completed</p> <p>Completed</p>
<p>PERFORMANCE MEASUREMENT</p> <p>The preliminary work with respect to development of performance measurement initiated by the Finance Division should be extended to other branches in order to expedite implementation of an operational performance measurement system wherever feasible.</p>	<p>Agree</p>	<p>To be completed</p>	<p>Some progress has been made through the development of work plans and the identification of performance indicators for purposes of Program Forecast.</p>

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<p>MAIN ESTIMATES</p> <p>CIDA has made an agreement with an international development bank to collect and to reinvest repayments of principal and interest on Agency loans originally made to individual countries.</p> <p>The Main Estimates should show funds to be reinvested which are provided from repayments of principal and interest on Agency loans originally made to individual countries.</p> <p>The wording of the parliamentary vote for development assistance expenditures should provide the authority and limits for forward commitments since it involves substantial amounts.</p> <p>Where the authority is requested to purchase paid-in shares and callable shares, consideration should be given to include consistently in the Main Estimates the required dollars to fulfill the entire obligations.</p>	<p>Agree. This is being reviewed with the Treasury Board Secretariat with a view to implementation of the recommendation.</p> <p>Agree. While we agree in principle this is a government-wide problem which should be resolved by the Treasury Board Secretariat.</p> <p>This is a matter for the Treasury Board and the Department of Finance to resolve.</p>	<p>Treasury Board's responsibility</p> <p>Treasury Board's responsibility</p> <p>See July's comment</p>	<p>Treasury Board's responsibility</p> <p>Treasury Board's responsibility</p> <p>See July's comment</p>

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<p>APPROPRIATENESS OF RESPONSIBILITY BUDGETING</p> <p>To ensure completeness, accuracy and consistency of data, the Agency should establish and document in a manual the roles to be played and the internal procedures to be followed in the budgetary process by each of the various levels of the departmental organizational hierarchy, ensuring particularly that the role of the lower levels is adequate to ensure commitment to budgets.</p>	<p>Agree. This will be included in the financial manual discussed previously.</p>	<p>See July's comment</p>	<p>In progress. A Budgetary Guide has been drafted and will be incorporated in the Financial Management Manual.</p>
<p>ALLOTMENT AND COMMITMENT CONTROL</p> <p>The allotment and commitment control procedures should be fully documented in a manual so that the roles and responsibilities of all participants in the system are adequately communicated. The procedures should include instructions for an annual review of the outstanding commitments.</p>	<p>Agree. The allotment and commitment control procedures are already documented but the role and responsibilities of all participants are not yet documented. This will be corrected. Outstanding commitments are reviewed on a regular basis.</p>	<p>Completed</p>	<p>Completed</p>

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<p>CASH FORECASTING</p> <p>Operation divisions are required to prepare and submit information for cash forecast but do not utilize one standard method because no internal procedure is documented.</p> <p>The procedures for the preparation of the cash forecast should be clearly documented in a manual.</p> <p>MANAGEMENT REPORTING</p> <p>CIDA should conduct, under adequate and well defined terms of reference, a study to determine whether the program managers are receiving adequate financial information in a form that will enable them to manage their program effectively.</p>	<p>The question of documenting the existing procedures will be looked into, but it should be stated that any system for meaningful cash forecast must not neglect such factors as personal experience and knowledge.</p> <p>A study is now being conducted by the Bureau of Management Consulting, Department of Supply and Services.</p>	<p>Partially completed</p> <p>See July's comment.</p>	<p>Partially completed.</p> <p>As a corollary to the new Financial, Accounting and Control System, a multi-year program has been devised that will provide program managers with the financial information they require.</p>

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<p>DEPARTMENT OF SUPPLY AND SERVICES REPORTING</p> <p>CIDA should review the use of the financial reporting services provided by the Department of Supply and Services to prevent duplicate cost of processing input and to realize greater use of the services.</p>	<p>The duplication of input is minimal insofar as time and cost are concerned. The reports prepared by the Department of Supply and Services complement the reporting system of CIDA. This matter was previously considered by CIDA and the introduction of the present system was considered essential in order to obtain timely reports geared to the needs of CIDA's management.</p>	<p>See July's comment</p>	<p>See July's comment</p>
<p>VISIBILITY TO PARLIAMENT IN THE PUBLIC ACCOUNTS</p> <p>Recipients of all grants and contributions should be shown in the Public Accounts and consideration should be given to classifying grants and contributions by Agency division such as: Asia, Caribbean, Commonwealth, Africa, etc.</p> <p>Consideration should be given to disclosing in the Public Accounts the full financial implications pertaining to the Loan Vote, including:</p> <p>(a) the undisbursed portion of the authorized loans; and</p>	<p>Not all grants and contributions are listed. To attempt to list every grant and contribution by CIDA to developing countries, to educational institutions in developing countries and to non-governmental organizations operating in the aid field would require a very significant increase in the volume of the Public Accounts - quite aside from an increase in workload. CIDA's annual review, copies of which are given to Members of Parliament and to many organizations and institutions, does include this information in part. These recommendations will, however, be</p>	<p>See July's comment</p> <p>Treasury Board's responsibility</p>	<p>See July's comment. Discussions continuing.</p>

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<p>VISIBILITY TO PARLIAMENT IN THE PUBLIC ACCOUNTS</p> <p>(b) where the authority is given to purchase callable shares and no dollars are provided in the Estimates to fulfill the obligation, the required dollars should be shown in the Public Accounts or indicated as a contingent liability.</p>	<p>discussed with the Government Accounting Branch of the Department of Supply and Services and with the Treasury Board Secretariat.</p>		<p>As a subsidiary to the new Financial Accounting and Control System, a multi-year program has been devised that will provide pertinent management and financial information they require.</p> <hr/> <p>Michel Dupuy President of CIDA</p>

APPENDIX "PA-51"

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

CANADIAN PENITENTIARY SERVICE

NO.	AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	DEPARTMENTAL COMMENTS IN 1975 REPORT	DEPARTMENTAL COMMENTS APRIL 1978
THE ROLE OF FINANCE			
1.	The senior financial officers do not actively participate as part of the senior management team at any of the three levels of the Canadian Penitentiary Service (headquarters, regions and institutions), for two reasons: first, management appears to view the value of the financial function as minimal; and second, financial positions are not classified sufficiently senior to attract officers of the required level of competence. Thus the contribution of the financial function does not meet the needs of CPS.	Agreed. The rapid growth of the Canadian Penitentiary Service and changes in program emphasis during the past five years necessitated reorganizational studies in many program areas. As a result the Deputy Commissioner Operational Services and his regional counterparts were designated to be the senior officers responsible for several administrative areas including financial administration. They in turn are advised by Director of Financial Service or Regional Financial Administrator who are the senior financial officers responsible for implementing financial policies and providing financial expertise. The roles of the senior financial officers will be re-examined to ensure that their financial administration function is fully effective and will meet the needs of CPS.	Recommendation being implemented. Senior Managers have begun to recognize their financial responsibilities and the value of the financial function to them. Financial positions have been re-classified and are at appropriate levels to attract and retain officers of the required level of competence. The review and re-classification of key Financial Officer positions was completed in 1976. The new Commissioner has placed great emphasis on the importance of strong financial controls.
2.	Senior management should support the program initiated to strengthen the financial function and include senior financial officers on the senior management teams to obtain their full contribution.	Agreed. A study was undertaken in 1974 by the Bureau of Management Consulting (BMC), at our request, to review the organization of the Financial Services Directorate at CPS headquarters and certain field positions. Implementation of the major recommendations of the study is under way and is expected to improve the financial management function significantly.	Recommendation being implemented. Senior Management at all three levels of the organization have supported the strengthening of the financial function. The Senior Full-Time Financial Officer at National Headquarters has been made "Director General, Finance" and is included as a member of the Senior Management Committee in three (3) regions. The other two regions are being encouraged to include their Financial Officer as a member of the Regional Senior Management Committee. At the Institutional Level the Senior Financial Officer position was re-classified to a higher level and given the status of "Assistant Director". This automatically includes the Financial Officer on the Institutional Management Committee. Further, the Director General, Finance, and the Regional Administrators, Finance now constitute a special "Finance Committee" to advise the Commission on budgetary matters.

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3.	<p>In addition, for the Director of Finance to effectively exercise his functional responsibility for financial matters in the Department, he should participate in the evaluation of all regional financial officers and other officers with financial duties.</p> <p>ORGANIZATION OF FINANCIAL SERVICES</p>	<p>Agreed. We are planning to implement a system similar to that suggested in the Guide on Financial Management whereby the senior financial officer will review performance evaluations of financial officers throughout the Service made by the managers to whom these officers report.</p>	<p>Recommendation being implemented. A Performance Appraisal System has been operational for all categories of employees from 1976 onwards. This System is basically one where the supervisor evaluates the performance of his subordinate. Special review is conducted in exceptional cases of good or bad performance. The Director General, Finance has requested all 1977 appraisals of Regional Financial Officers for review. He has reviewed the appraisals of all National Headquarters Financial Officers.</p>
4.	<p>The present haphazard allocation of financial functions identified by the Bureau of Management Consultants in their study of the "Headquarters Financial Services" should be changed to conform with the proposals contained in their report or another allocation approved by management.</p>	<p>Agreed. The recommendations of the BMC study of the financial management function have been accepted by CPS and are currently being implemented.</p>	<p>Recommendation implemented. Reorganization was completed effective June 1975 in accordance with BMC proposals.</p>
5.	<p>Training programs should be introduced to help achieve a uniformly high quality of performance of financial functions by the responsible staff.</p>	<p>Agreed. A limited program is in existence for in-service and out-service training of financial staff and it has produced graduates (R.I.A., C.G.A.). With the provision of a training officer this program will be intensified and extended to both financial and other management areas.</p>	<p>Recommendation implemented. Financial Workshops for key Financial staff have been conducted in all Regions and National Headquarters during 1976 and 1977. Participation in Accounting degree courses has continued to be encouraged; for example: three Financial Officers attended RIA degree courses on a full-time basis for a period ranging from 3 to 6 months. Training for managers has been initiated. Regular courses are now being offered on "Finance for Managers" at our Staff College for the Ontario Region. The other four Regions are introducing similar training courses. The training program will be expanded to include specialized courses suitable for Senior Managers. Some of our Senior Managers have attended the Government Expenditure Management Course</p>

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	MANUALS AND REFERENCE SOURCES		
6.	The Financial Services Manual and other Canadian Penitentiary Service financial reference sources should be consolidated into a new manual which should be a practical working document that explains how to carry out the duties.	Agreed. The reorganized financial division has as one of its major priorities the compilation of a comprehensive manual of financial administration incorporating and consolidating existing financial policies and procedures.	Recommendation implemented. The new system of Financial Manuals has been developed and issued. The first two (2) Volumes were issued in February 1976 and included our "Financial Manual for Managers" which was designed as a practical working guide for Managers that would not contain unnecessary detail. The final volume was issued in February 1978. This Manual System is under continuous review to ensure that the documentation is appropriate, accurate, and available to the Managers and Staff with financial responsibilities.
	STAFF TURNOVER		
7.	The Canadian Penitentiary Service should determine the reasons for the high turnover of certain levels of staff with financial responsibility and take remedial action.	Agreed. An organizational review of the financial function at all management levels by BMC should ensure that financial positions are classified with respect to their responsibilities. We believe that the resulting classifications will reduce staff turnover.	Recommendation implemented. The review of Financial Officer and Finance Clerk positions throughout the Service has resulted in a better organization and higher classification for most positions. Staff turnover has been significantly reduced and is no longer a serious problem.
	INMATE LABOUR		
8.	When inmate labour is to be used to perform financial duties this should be recognized as a rehabilitation program and the necessary resources should be supplied to provide adequate training and supervision.	Agreed. In the future when inmate labour is used adequate training and supervision will be provided.	Recommendation no longer relevant. The use of inmates on financial duties has been considerably reduced and in many locations completely eliminated. Should there be an expansion in the use of inmate labor for certain non-sensitive financial functions we will ensure that adequate training and supervision is provided.

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9.	<p>PAYROLL</p> <p>The following changes should be made to the payroll system to improve internal control:</p> <p>(a) the control aspects of the payroll function should be the responsibility of finance;</p> <p>(b) the payroll system should be reconciled to the financial reporting system;</p> <p>(c) provision should be made to allocate overtime costs to the cost centre requiring the staff;</p> <p>(d) to provide an adequate division of duties the distribution of cheques should be performed by someone other than the manager approving overtime or attendance;</p> <p>(e) conditions surrounding payments to employees on leave due to injuries sustained on duty should be closely monitored.</p>	<p>(a) Agreed. The responsibilities of finance for the control aspects of the payroll function will be recognized.</p> <p>(b) Agreed. Some aspects of payroll decentralization to Regional Service Offices have caused problems which are now being resolved.</p> <p>(c) Agreed, but we have attempted, without success, to allocate overtime costs to activities. The current Department of Supply and Services pay system does not allow the flexibility to perform this operation.</p> <p>(d) Agreed. This will be done by September 1975.</p> <p>(e) Agreed. A study is presently being made of our control system over payments related to injury-on-duty leave. In the meantime, we have advised all regions that injury-on-duty leave should be terminated after a maximum of 120 days.</p>	<p>Recommendation being implemented. Some of these problem areas have already been corrected. During 1978 we have a major project in Finance to develop the control and monitoring mechanisms needed to meet the changes proposed in Treasury Board Circular 1977-37.</p>

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	OVERTIME		
10.	Overtime pay represents a significant cost to the Canadian Penitentiary Service. Explanations should be obtained for significant variations in the amount of overtime among similar institutions.	Agreed. An overtime reporting system was introduced on January 1, 1975, which provides a means by which overtime can be monitored and explanations received.	Recommendation implemented. Variations in overtime between Institutions have been analyzed and explained. Regional Overtime Committees have been re-established and considerable emphasis is being placed by Senior Management on control of overtime.
11.	If an employee's total work week is to exceed that prescribed by the Canada Labour Code authority should be obtained from Treasury Board.	Agreed. The Personnel Division discussed this problem with Treasury Board officials on November 13, 1974, and they have indicated satisfaction with the approach we are using.	Recommendation implemented. Current practice has been accepted by Treasury Board.
	PRE-AUDIT AND PURCHASING		
12.	The pre-audit of expenditures is the responsibility of headquarters, however effectively the pre-audit of most purchases is performed by the Regional Offices. The responsibility for the pre-audit of transactions should be transferred from Headquarters to the Regional Offices.	Agreed. Decentralization of the pre-audit function to regional offices is being planned and will be implemented when staff stability has been achieved in the regional offices.	Recommendation implemented. Decentralized Cheque Issue was phased in during 1977 and will be completed by July 1, 1978 in all Regions. Only the pre-audit of special categories of expenditures will remain at National Headquarters.
13.	To improve Financial Management and control of purchasing the following specific changes are required:		
	— price adjustments should be approved by procurement officers rather than pre-audit clerks;	Agreed. This practice will be adopted.	
	— when actual costs of procurement exceed the institution's estimate, the institution should be consulted before proceeding with the purchase;	Agreed, however, due to present escalating prices, DSS have issued guidelines to departments outlining their policy in this regard which we have accepted.	Recommendation being implemented. These requirements are being incorporated in Financial Manuals.

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	<ul style="list-style-type: none"> - directives should be issued requiring that goods received be subject to an inspection for quality and that food and other merchandise purchased in bulk be weighed on receipt; - differences in the prices of food and other products purchased by institutions in the same geographic area should be investigated; - the necessary policy directives and manuals should be supplied to staff including guidelines such as "make versus buy" policies for food rations. 	<p>Agreed. A directive will be issued to ensure that this is done consistently. The directive will be incorporated in the Manual.</p> <p>Agreed, but different DSS supply outlets, over which we have no control, serve these institutions.</p> <p>Agreed. This guidance will be given.</p>	
	DELEGATION OF AUTHORITY		
14.	The Financial Administration Act in Sections 25, 26 and 27 provides the Department with the authority to commit, spend and pay funds. The Canadian Penitentiary Service should delegate commitment authority as specified in Section 25 of the Act.		Recommendation implemented. This was incorporated in the Financial Signing Authorities Matrix approved February 1, 1977 by the Commissioner and Solicitor General.
15.	Employees responsible for processing transactions should be provided with a system to identify those authorized under Sections 25, 26 and 27. Authorizations should be reviewed at least annually and the systems should include specimen signature cards.		Recommendation implemented. The System includes Specimen Signature Cards and is subject to periodic review.
16.	The authority granted to specific positions should be limited to dollar amounts commensurate with the duties and responsibilities of those positions.		Recommendation implemented. The Financial Signing Authorities Matrix includes limits on dollar amounts and also emphasizes that Budget Managers are limited in authority to the amount of budget delegated for them to manage.

<u>RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY</u>			CANADIAN PENITENTIARY SERVICE
NO.	AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	DEPARTMENTAL COMMENTS IN 1975 REPORT	DEPARTMENTAL COMMENTS APRIL 1978
17.	The Treasury Board policy requiring that different employees sign under Sections 26 and 27 for the same transaction should be adopted.	Agreed. A revised delegation of authority form has been developed, in consultation with the field, for the Minister's approval. This revised form incorporates the requirements of the "Guide on Financial Management" and will be in accord with these recommendations. Implementation of the new system will occur this fiscal year.	Recommendation implemented. This separation of duties was introduced during 1977.
18.	ONE SIGNATURE REQUIRED ON CHEQUE REQUISITION In conjunction with the Department of Supply and Services the procedure for issuing cheque requisitions should be modified to require two signatures.	Treasury Board prescribes the form and manner of certification required for payments from the Consolidated Revenue Fund.	Recommendation not to be implemented.
19.	COST RECOVERY The per diem rate for inmate care, charged to the provinces for provincial inmates transferred to the federal system, should be increased to reflect the actual cost.	Agreed, but cost recoveries for provincial inmates transferred to the federal system must adhere to the provisions of the federal-provincial agreements negotiated with each province. The rates charged are adjusted annually.	Recommendation implemented. As agreements have come up for re-negotiation the per diem rates have been modified to reflect actual cost experience.
20.	The pricing policy of farm produce should be changed to reflect current market values and a financial system should be established to provide management with reliable financial information, including the costs of the farm operations.	Agreed. There have been several reviews of farm operations in CPS which suggest that the pricing policy is unrealistic. We agree with this statement. However, further funding of the Stewards operations would be required to implement this recommendation. Present financial systems employed in the farm operations will be reviewed when our systems section becomes operational.	Recommendation being reviewed. A BMC study of Agriculture Operations is now in progress to determine accounting and financial reporting needs. This recommendation will be evaluated as part of the study.

<u>RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY</u>			
<u>CANADIAN PENITENTIARY SERVICE</u>			
NO.	AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	DEPARTMENTAL COMMENTS IN 1975 REPORT	DEPARTMENTAL COMMENTS APRIL 1978
21.	The price of meals served to the public should be increased to recover their costs.	Agreed. We are reviewing the policy concerning meals to visitors and officers. Consultations with Treasury Board officials, Department of National Revenue and the unions have taken place or are in the planning stage.	Recommendation implemented. The price of non-duty meals was increased to cover costs effective March 1, 1978.
	SERVICES RENDERED AND ACCOUNTS RECEIVABLE		
22.	Systems should be implemented for better control of the approval of credit, pricing and costing of orders, billing of shipments and collection of accounts. The systems should be documented and the procedures issued and explained to employees.	Agreed. The systems section being developed in HQ will document and improve our current procedure for the program.	Recommendation being implemented. Study of this problem area started in 1976 but has been delayed until 1978 due to higher priority of other projects.
23.	Control accounts should be established for all accounts receivable systems within the Canadian Penitentiary Service and aged listings of accounts receivable should be prepared and reconciled to control accounts on a monthly basis.	Agreed. Revenue procedures including control accounts for accounts receivable, have been in existence for many years. Increased emphasis will be placed on maintenance of these systems and development of improvements.	Recommendation being implemented as part of the same project mentioned in the paragraph above (no. 22).
	WORKING CAPITAL ADVANCES		
24.	An inventory control system should be implemented in the Regional Stores. A physical count should be made of all items and all obsolete inventory should be disposed of. The levels of inventories and accounts receivable should be monitored and significant fluctuations should be investigated.	Agreed. At present, a study is under way to review the total operation of regional stores.	Recommendation will be implemented. Improved financial control over all inventories will be studied during 1978 if resources can be made available. Unfortunately the study in 1975 to review the operations of Regional Stores improved the efficiency of material handling and recording but did not lead to improvement in financial controls.
25.	Monthly financial statements of the working capital advances should be prepared and reconciled to the departmental statements to ensure their accuracy.	Agreed, this will be done. Reconciliations of all working capital advances are included annually in the Public Accounts.	Recommendation implemented. These reconciliations are now required every month.

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

CANADIAN PENITENTIARY SERVICE

NO.	AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	DEPARTMENTAL COMMENTS IN 1975 REPORT	DEPARTMENTAL COMMENTS APRIL 1978
26.	<p>FIXED ASSETS</p> <p>The method of recording and controlling fixed assets and capital equipment should be modified to provide improved control and visibility of these assets in the financial records. The dollar value and quantity should be recorded for items of high value and mobility. For other items, a record need only be maintained of their quantities.</p>	<p>Agreed. We will review procedures related to the control of equipment and other fixed assets with a view to improving them.</p>	<p>Recommendation will be implemented. In some locations the Control Records for Fixed Assets and Capital Equipment are in excellent shape. In some other locations, the lack of adequately trained Financial staff has prevented maintenance of adequate records. By their nature Penitentiary installations are operated with a high degree of security, surveillance over people and material entering and leaving the Institution. During 1978 we intend to commence a study project to determine the needs for Fixed Assets and Equipment Records in high security locations and will be developing and implementing procedures to be used at lower security locations.</p>
27.	<p>To ensure that perpetual records are complete, a physical inventory should be taken regularly of all fixed assets.</p>		<p>Recommendation will be implemented. Where good Fixed Assets Records exists a physical inventory is taken regularly. This procedure will be extended to all locations following the study mentioned in the paragraph above (no. 26).</p>
28.	<p>INMATES' TRUST FUNDS</p> <p>These balances arise when an inmate arrives at an institution with cash, or his visitors leave cash for his use, and are normally small.</p> <p>The legality of the Canadian Penitentiary Service maintaining these non-public fund accounts should be resolved and there should be disclosure of the existence of these funds in the Public Accounts. Authorization should be obtained from the Department of Finance for these bank accounts.</p> <p>The system should be changed to provide better procedures for cash management and control of these funds.</p>	<p>Agreed. These funds now have been identified as "Public" funds by the Treasury Board. The inmate program area in CPS is currently reviewing this and will recommend a method of administering these funds. We are under obligation to the Treasury Board to implement a procedure for the control of these funds during 1975-76 in a manner which will satisfy it as well as inmate program requirements.</p>	<p>Recommendation implemented. Action has been taken to determine the legality of maintaining these accounts. A submission to Treasury Board has been made requesting establishment of an interest bearing account in the Consolidated Revenue Fund for these trust funds. Treasury Board has not yet indicated its approval.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY			
CANADIAN PENITENTIARY SERVICE			
NO.	AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	DEPARTMENTAL COMMENTS IN 1975 REPORT	DEPARTMENTAL COMMENTS APRIL 1978
	INTERNAL AUDIT		
29.	Internal audit reports should be addressed and submitted to the commissioner. He should release these to other staff members as he deems appropriate. These reports should be completed and released within a reasonable period of time.	Agreed. The internal audit function is the responsibility of the Management Review Division of CPS; however, follow-up procedures on items sent to financial services are being carried out by members of this Division. Treasury Board audit recommendations in this area suggest that a senior committee be established to ensure implementation of approved recommendations. This proposal is being considered by CPS.	Recommendation implemented. Arrangements have been made with the Internal Audit Teams so that a de-briefing session is held with National Headquarters Financial Staff immediately following all audits. The Commissioner is made aware of serious problem areas and has maintained a close interest in corrective action. The audit reports are produced quite rapidly and distributed by a follow-up procedure to the Regional and Institutional levels. The new position of "Inspector General" will be responsible for the Financial Review Team. The follow-up on audit recommendations has been speeded up considerably.
	DEPARTMENTAL OBJECTIVES		
30.	The Director of Finance should direct the appropriate financial officers to prepare an implementation schedule for the recommendations of these reports and monitor their progress.		Recommendation implemented. This is now the current practice. Recommendations in internal audit reports will in future show the organizational level responsible for corrective action. Implementation deadlines are being required on each Audit Report response.
31.	The statement of departmental objectives and program descriptions in the Estimates provide Parliament with a basis for evaluating the cost of the different programs. They should be revised from time to time to indicate the changing emphasis of the "Correctional Service Program".	Agreed in principle. These are reviewed periodically; however, after formation of the Federal Corrections Agency, departmental objectives and programs will be reviewed and revisions made as appropriate.	Recommendation being implemented. The Departmental Objectives and Program Descriptions in the Estimates are to be revised in conjunction with the changes necessary to establish the "Canadian Corrections Service". Parliamentary Vote Structure has been modified to allow for separation of the National Parole Service from the National Parole Board. It is possible that major review of Departmental Objectives and Program Descriptions may be completed early enough to allow the changes to appear in main estimates for 1979-80.

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

CANADIAN PENITENTIARY SERVICE

NO.	AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	DEPARTMENTAL COMMENTS IN 1975 REPORT	DEPARTMENTAL COMMENTS APRIL 1978
	PROGRAM FORECASTS		
32.	To improve the present poor communications between headquarters and the regions and the quality of program forecast submissions there should be visits by senior financial officers to the regions to explain the program forecast exercise and the "A" and "B" budgets. To ensure that the submissions reflect the priorities of senior management a statement of executive priorities should be developed and reviewed with the regional and institutional officers prior to the program forecast.	Agreed. The reorganization of the HQ Financial Division will enable senior financial officers to visit field units more frequently. Some executive priorities can be communicated to the field prior to program forecasts.	Recommendation implemented. Communications between National Headquarters and the Regions have been improved so that the purpose of the Program Forecast Exercise and A and B Budgets is well understood. The priorities of Senior Management are made known now in the existing process. However, special effort is being directed through a new Planning Branch at National Headquarters which should lead to improved statements of executive priorities.
33.	Due to the number and variety of institutions and programs, a ranking of programs by line management is important feedback. To provide senior management with an indicator of the success of specific programs a listing should be prepared in the order of their effectiveness, by responsibility centre managers.	Agreed. In both the OPMS project and the FCA Task Force, identification of existing programs is currently being made.	Recommendation will be reviewed. The Planning Branch will consider methods of ranking programs to support Senior Management decision-making.
	RESPONSIBILITY CENTRE MANAGERS' BUDGET		
34.	There should be close consultation by management with the responsibility centre managers when their budgets are being established to ensure their commitment to the financial goals that are established.	Agreed. Estimates submissions are reviewed by responsibility centre managers and their respective regional directors before they are submitted to HQ Ottawa.	Recommendation implemented. Procedures require that Budget Managers sign off the Budget Plan at the start of each fiscal year. Considerable emphasis on this aspect has been placed in preparation for the 1978-79 fiscal year.
35.	Headquarters' staff should not spend from responsibility centre managers' budgets without prior consultation. If necessary a small budget should be allocated to headquarters' staff.	Agreed. The functional staff at HQ does not normally spend the responsibility centre managers' budget except for items which are administered on a national level.	Recommendation implemented. Headquarters' staff are not allowed to initiate expenditures that would be charged to Regional or Institutional budgets without prior consultation. When items are administered on a National level the Budget is retained in National Headquarters.

<u>RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY</u>			
<u>CANADIAN PENITENTIARY SERVICE</u>			
NO.	AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	DEPARTMENTAL COMMENTS IN 1975 REPORT	DEPARTMENTAL COMMENTS APRIL 1978
36.	<p>VARIANCE ANALYSIS AND CASH FORECASTING</p> <p>The system of budgetary control and variance analysis and investigation should be monitored on a monthly basis to ensure that there are satisfactory explanations of significant variations.</p>	<p>Agreed. We intend to improve our systems for variance analysis and cash forecasting.</p>	<p>Recommendation implemented. The Cash Forecasting System has been improved and for 1978-79 Cash Forecasts will be produced on a monthly basis from June onwards. Explanations of significant variations will be provided and reported by consolidation to the Senior Management levels. Managers responsible for a budget are provided with Financial Reports that highlight variances on a year-to-date basis.</p>
37.	<p>MANAGEMENT REPORTS</p> <p>The reporting system should be changed to reflect the new organization of the Canadian Penitentiary Service and provide more flexibility. This will necessitate a revision of the existing code of accounts which is necessary as the existing system requires a 25 digit code for all transactions and does not take advantage of the more simplified collator codes.</p>	<p>Agreed. In response to recent organization changes revisions of our activity structure are required and the code of accounts will be reviewed at that time. The collator coding approach will be investigated.</p>	<p>Recommendation implemented. A major review of the Financial Reporting System was conducted. This resulted in a new System for 1976-77. The Input Coding Block was reduced to fourteen (14) digits. Collator Codes and Computer Dictionaries have been used to provide flexibility.</p>
38.	<p>The new system should provide for accruals and the controlled integration of the commitment system with the reporting systems to provide managers with the accurate unencumbered balance of their budgets.</p>	<p>Agreed. A revised commitment control procedure was introduced on April 1, 1975, which will provide improved data for our reporting system as well as keeping managers informed on budgetary levels.</p>	<p>Recommendation partially implemented. Accruals for payroll transactions are included within the System and reflect a significant portion of the total expenditure. The desirability of changing to a "Full Accrual" system will be studied at a later date. Our opinion at this time is that the benefits from a full accrual system may not justify the clerical effort involved. We intend to study this and other methods of improving the relevant cost data that is used for decision-making. The Commitment Control System has been integrated with Financial Reports since 1976-77. However a major improvement is being introduced effective April 1, 1978 that will overcome deficiencies in the previous commitment data.</p>

DATE April 16, 1978.

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

CANADIAN PENITENTIARY SERVICE

NO.	AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	DEPARTMENTAL COMMENTS IN 1975 REPORT	DEPARTMENTAL COMMENTS APRIL 1978
39.	In addition management reports should include performance information for each sub-activity and the man-year utilization.	Agreed. The planned review of our reporting system will include man-year reporting. Integration of output data with financial reporting will not be possible until our OPMS study is completed.	Recommendation partially implemented. Man-month utilization data has been provided since April 1977 to each Budget Manager in the monthly Financial Reports. Performance information has been provided to Treasury Board in conjunction with Program Forecast submissions. However, the Performance Measurement Study has not yet reached the stage where performance information is provided to each sub-activity. At a later date we will consider whether some of this performance information could be usefully brought through the Financial Reporting System.
<p>_____ COMMISSIONER OF CORRECTIONS</p>		<p>_____ DATE</p>	

APPENDIX "PA-52"

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE: April 10, 1978.AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)NAME OF DEPT / AGENCY / CORPORATION
RESPONDING
Canadian Radio-television and
Telecommunications Commission.

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>FINANCIAL OFFICERS</p> <p>There is a need to define more clearly responsibilities for the financial functions within the Commission.</p> <p>The Chairman should designate, in writing, the senior financial officer for the Commission and a position within each branch to act as and perform the duties of a financial officer for that branch. This written designation should include a statement to the effect that branch financial officers are functionally responsible to and will receive and accept functional guidance and direction from the senior financial officer for the Commission, in all financial-accounting matters pertaining to their respective branches.</p> <p>COMMITMENT CONTROL</p> <p>Expenditures are initiated and processed in the branches without appropriate commitment controls to ensure that there are sufficient unencumbered funds available in the appropriation.</p>	<p>Agreed, recommendation being implemented immediately.</p>	<p>All recommendations completed or in final stage of implementation.</p> <p>The Chairman has designated the Director General of Departmental Administration as the senior financial officer of the Commission. Administrative officers have been appointed in each branch and a functional reporting relationship has been established.</p>

DATE: April 10, 1978.

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)

NAME OF DEPT / AGENCY / CORPORATION
RESPONDING
Canadian Radio-television and
Telecommunications Commission.

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>All branch directors should be informed that commitment certification and financial control thereof, through the maintaining of supplementary commitment records, will be the responsibility of the branch and should be carried out through the designated financial officer within each branch.</p> <p>A standard branch supplementary commitment recording system should be designed and be placed in use in all branches.</p> <p>MINISTERIAL CONTROL</p> <p>The Commission is a responsibility of the Secretary of State under the Financial Administration Act but reports to the Minister of Communications for the purposes of the Broadcasting Act.</p> <p>An "Order in Council" should be obtained designating the Minister of Communications as the appropriate minister for the Commission for purposes of the Financial Administration Act.</p>	<p>Study on commitment control being carried out at present. Will have new system in operation during Fall of 1975.</p> <p>An Order in Council minute has been received designating Minister of Communications as the appropriate Minister.</p>	<p>The position of Chief, Financial Systems has been created and he is monitoring the development and evolution of supplementary systems.</p> <p>No change</p>

DATE: April 10, 1978.

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)

NAME OF DEPT / AGENCY / CORPORATION
RESPONDING
Canadian Radio-television and
Telecommunications Commission.

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>RESPONSIBILITIES OF THE SENIOR FINANCIAL OFFICER</p> <p>The Director, Finance and Management Services Branch has significant non-financial responsibilities which divide his time and efforts.</p> <p>The position of Assistant Director, Financial Planning and Control should be established and staffed as soon as possible.</p> <p>MANAGEMENT COMMITTEES</p> <p>There is a need to improve the lines of communication between financial officers and the operational branches.</p> <p>The designated senior financial officer should be a member of the Operations Committee. The designated branch financial officers should attend the weekly meetings of the Finance and Management Services Branch.</p>	<p>The position of Assistant Director, Financial Planning and Control has been established and staffed.</p> <p>The Director, Finance and Management Services has been designated a member of the Operations Committee. Branch financial officers will, in the future, attend weekly meetings of Finance and Management Services.</p>	<p>This position is now Director, Financial Planning and Operations.</p> <p>The Operations Committee is now the Senior Management Committee. Branch financial officers meet frequently with the senior financial officer as required.</p>

DATE: April 10, 1978.

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)

NAME OF DEPT / AGENCY / CORPORATION
RESPONDING
Canadian Radio-television and
Telecommunications Commission.

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>FINANCIAL MANUAL</p> <p>The Commission has initiated procedures to develop a financial manual. The financial manual should be completed as expeditiously as possible.</p> <p>DELEGATION OF FINANCIAL AUTHORITIES</p> <p>The delegation of financial authorities is out of date, has not been signed by the present Secretary of State and places the responsibilities for exercising spending and payment authorities on the Chairman and on the staff of the Finance and Management Services Branch exclusively.</p> <p>The appropriate Minister and the Chairman should approve and sign an up-to-date delegation of authorities document.</p> <p>There should be an annual review of the delegation of signing authorities and an annual report thereon to the Chairman of the Commission.</p>	<p>The Financial Manual is being prepared. It will be completed during Fall of 1975.</p> <p>A new delegation of financial authorities has been prepared and is in the stage of implementation.</p> <p>Agreed -- will be done.</p>	<p>The manual is completed and is now being improved and updated.</p> <p>A new delegation document is in place.</p> <p>This is being done regularly.</p>

DATE: April 10, 1978.RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDYAUDITOR GENERAL'S REPORT
(MARCH 31, 1975)NAME OF DEPT / AGENCY / CORPORATION
RESPONDING
Canadian Radio-television and
Telecommunications Commission.

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
Commitment, spending and payment authorities should be delegated to the appropriate officers in the branches.	Agreed -- being implemented.	Commitment and spending authority is delegated. Payment authority is restricted to the Finance Branch pending further training and experience for branch administrative officers.
Copies of specimen signature cards of the incumbents of all positions having delegated signing authority should be distributed to all positions within the Commission having to recognize such signatures and to the Department of Supply and Services.	Agreed -- being done.	Signature cards are completed and revised regularly.
BROADCASTING LICENCE FEE REVENUE		
Broadcasting licence fees assessed and collected by the Commission are netted against expenses of the Department of Communications and are not subject to adequate controls to prevent misappropriation of funds, undue delay in the collection of overdue amounts or incomplete accounting and reporting.	Agreed -- new system will be implemented during current fiscal year.	The principle of vote netting disappeared in 1977
Licence fee receipts should be collected and reported by the Commission and should be credited to the Consolidated Revenue Fund and fees receivable at the fiscal year-end should be reported in the Public Accounts.		

DATE: April 10, 1978.

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)

NAME OF DEPT / AGENCY / CORPORATION
RESPONDING
Canadian Radio-television and
Telecommunications Commission.

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>A system of independent financial control over fee receipts and accounts receivable should be established. This system should provide for:</p> <ul style="list-style-type: none"> (a) prenumbering and numerical control of receipts and assessment notices; (b) accounts receivable detailed records; and (c) monthly review by the senior financial officer of an aged listing of outstanding accounts receivable. 	<p>New system being implemented.</p>	<p>The Finance Branch now controls licence fee receipts. A monitored self-assessment system is in place. Accounts receivable records are maintained and a new aged listing will be developed this year as the self-assessment system commences.</p>
<p>INVENTORY CONTROLS</p> <p>The existing system of controlling physical inventories of capital equipment is incomplete and inaccurate.</p> <p>The Commission should continue with the implementation of its new system to establish accounting control over capital equipment.</p>	<p>New system implemented.</p>	<p>The inventory control system has recently been completely revised and upgraded and is being closely monitored by the internal auditors.</p>

DATE: April 10, 1978.

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)

NAME OF DEPT / AGENCY / CORPORATION
RESPONDING
Canadian Radio-television and
Telecommunications Commission.

AUDITOR GENERAL'S OBSERVATIONS
AND RECOMMENDATIONS

ORGANIZATION'S RESPONSES IN 1975
REPORT

RESPONSES AS AT MARCH 31, 1978

BUDGETARY CONTROL

The Commission is not performing the regular analysis of financial information which would be useful for monitoring and controlling the use of resources and operating performance.

The Commission should include budget figures in the monthly financial reports prepared by the Department of Supply and Services and the financial officers should prepare monthly analyses of variances between budgeted and actual costs.

Agreed -- being implemented.

Agreed -- being done.

Being done.

Agreed -- being implemented.

Signature cards are completed and reviewed regularly.

This is being done regularly.

FINANCIAL REPORTING

The form and content of the monthly reports is not sufficiently detailed to enable effective financial management and control within the branches.

The financial reports of the Commission provided by the Department of Supply and Services should be expanded to include:

Not done.

Agreed -- being implemented.

Agreed -- being implemented.

Financial reports now incorporate commitment, budget and activity elements as recommended.

The principle of unit writing disappeared in 1977

SEARCHED 22 21 MARCH 31 1978

TELECOMMUNICATIONS COMMISSION
CANADIAN RADIO-TELEVISION AND
TELECOMMUNICATIONS COMMISSION
NAME OF DEPT / AGENCY / CORPORATION

DATE: APRIL 10 1978

DATE: April 10, 1978.RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDYAUDITOR GENERAL'S REPORT
(MARCH 31, 1975)NAME OF DEPT / AGENCY / CORPORATION
RESPONDING
Canadian Radio-television and
Telecommunications Commission.

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>(a) commitment information at the responsibility centre level;</p> <p>(b) budget information at the line object level; and</p> <p>(c) activity reporting at the sub-activity level based on activity elements to be defined by the Commission.</p>		<p>RECOMMENDED:</p> <p>Mr. Eric E. Boyd Director General Departmental Administration</p> <p>APPROVED:</p> <p>Dr. Pierre Camu</p>

APPENDIX "PA-53"

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE: April 7, 1978

AUDITOR GENERAL'S REPORT
(MARCH 31, 1976)

NAME OF DEPT. / AGENCY / CORPORATION
RESPONDING: Crown Assets Disposal Corporation

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>ROLE OF THE SENIOR FINANCIAL OFFICER</p> <p>In the past, senior financial officers have not provided adequate financial leadership and guidance within the Corporation due in part to a lack of financial qualifications required of the position and to its low status. Although a qualified accountant has recently been appointed to this position his role and related responsibilities have not as yet been clearly defined.</p> <p>The duties and responsibilities of the senior financial officer should be defined to elevate the position to the appropriate level within the Corporation, to provide for active participation in the management committee, and to facilitate assessment of financial controls in all areas of corporate activities.</p>	<p>The role and related responsibilities of the senior financial officer are in process of being defined with expected completion date late 1976.</p>	<p>The role and related responsibilities of the senior financial officer have been upgraded following a Study on the Reorganization. Duties and responsibilities have been outlined in the report.</p>	<p>N/A</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE: April 7, 1978

AUDITOR GENERAL'S REPORT
(MARCH 31, 1976)NAME OF DEPT. / AGENCY / CORPORATION
RESPONDING: Crown Assets Disposal
Corporation

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p><u>DOCUMENTATION OF FINANCIAL REQUIREMENTS</u></p> <p>The existing procedures manual is oriented towards documenting policies and procedures for sales on behalf of departments but contains only limited or no reference to other financial procedures and internal controls.</p> <p>The Corporation, in conjunction with the proposed assessment and revision of financial procedures and internal accounting controls, should document the related procedures and policies and distribute them to all financial staff.</p>	<p>In process of being done.</p>	<p>Certain financial procedures and policies have been documented through memorandum to financial staff.</p>	<p>Financial procedures and policies are in the process of being documented.</p>
<p><u>FINANCIAL AUTHORITIES</u></p> <p>The Corporation's procedures manual outlines certain signing limits and types (spending, payments, etc.) of authority vested in various financial and administrative officers. In practice these authorities are</p>			

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE: April 7, 1978

AUDITOR GENERAL'S REPORT
(MARCH 31, 1976)

NAME OF DEPT. / AGENCY / CORPORATION
RESPONDING: Crown Assets Disposal Corporation

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>not complete, are not adhered to, and in some cases are not related to the responsibilities of the officers exercising the authorities.</p> <p>The Corporation should prepare a schedule identifying all positions to which financial signing authority is assigned and the type and limits of each authority. The schedule of authorities should be issued under the signature of the President.</p> <p>PAYROLL</p> <p>The Department of Supply and Services provides a payroll cheque preparation service for the Corporation. However, the payroll clerk has complete control over all steps of the payroll cycle performed within the Corporation.</p>	<p>In process of being done.</p>	<p>Although the schedule of authorities has not yet been issued under the signature of the President, instructions have been issued showing the type and limits of each authority.</p>	<p>A new schedule of authorities has been issued under the signature of the President.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

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AUDITOR GENERAL'S REPORT
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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
The Payroll function should be organized to provide for proper segregation of duties and independent confirmations of cheque receipt and issue.	Payroll function has been reorganized to provide for segregation of duties, proper authority for file changes and receipt and distribution of cheques.	N/A	N/A
PURCHASING			
Purchasing procedures are not adequately documented and communicated within the Corporation. As a result a number of weaknesses have evolved in the procedures, and personnel involved in the purchasing function are often unsure of their responsibilities and duties.			
Purchasing procedures should be modified to eliminate the existing weaknesses and the resulting responsibilities should be clearly defined and communicated throughout the Corporation.	Purchasing procedures will be redefined in the coming year and written instruction issued to all departments concerned.	Although proper procedures have yet to be set up, instructions have been issued to personnel involved in the purchasing, to correct major weaknesses in the system.	Purchasing procedures are in the process of being redefined and instructions will be issued to all departments concerned.
DISBURSEMENT PROCEDURES			
The Corporation's accounts	Agreed. Procedures have been	N/A	N/A

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<p>payable and cheque issue procedures should be amended to eliminate identified weaknesses in internal control. For example:</p> <ul style="list-style-type: none"> - Liabilities should be recognized only after receipt of goods and services; - invoices should be maintained in the accounts payable section to be matched with purchase order and receiving documents, and those that must be rerouted because of the nature of the service should be recorded and controlled; - evidence of account verification and payment procedures should be shown on each invoice; and - signed cheques should be mailed directly to payees after signature, and supporting documentation should be cancelled before its return to the accounts payable section. 	<p>amended to eliminate identified weaknesses.</p>	<p>Although the schedule of authorities has not yet been issued under the signature of the President, the schedule has been prepared and is being reviewed.</p>	<p>A new schedule of authorities has been issued under the signature of the President.</p>

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<p>TENDERS FOR SALE OF GOODS</p> <p>The Corporation has no policy requiring deposits on bids and thus has little recourse against bidders who renege on offers.</p> <p>Management should ensure adherence to the conditions of tender with respect to bidders' responsibilities and penalty provisions. Exceptions to these conditions should be approved at a responsible level. Deposits should be required for all bids.</p>	<p>Agreed in principle. Implementation deferred until implications of the effects on customers can be evaluated.</p>	<p>On certain major transactions, deposits are required for bids; however, implementation on all bids is deferred until implications of the effect on customers can be evaluated.</p>	<p>Same comments as at March 31, 1977.</p>
<p>SALES ORDER FILES</p> <p>Head office should regularly request a status report on all open sales files maintained in regional sales offices.</p>	<p>Agreed. Head office will monitor open sales files on a current basis.</p>	<p>N/A</p>	<p>N/A</p>
<p>The financial section should review the sales order log used to control sales files, and should investigate records regularly.</p>	<p>Implemented.</p>	<p>N/A</p>	<p>N/A</p>

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CASH RECEIPTS			
<p>The handling of receipts in head office is not subject to adequate internal control. For example, often only one person is present at mail openings, cheques are returned by the bank to the cashier, and auction sales receipts are not controlled or accounted for.</p>	Procedures established.	N/A	N/A
<p>Procedures should be established for handling cash receipts to ensure adequate internal control in both head office and the regional offices.</p>	Implemented.	N/A	N/A
<p>Proceeds from sales by the regional offices should be deposited intact daily instead of being held until the sales file has been completely processed.</p>			

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<p>REVENUE RECOGNITION</p> <p>Sales orders are posted to the sales and accounts receivable records only after notification has been received from the relevant department or agency that the purchaser has picked up the assets. Payments, however, are posted to receivables as received.</p> <p>Sales should be recognized in the period they take place to ensure proper reporting of costs, revenues and accounts receivable.</p>	<p>Implemented.</p>	<p>N/A</p>	<p>N/A</p>
<p>FOREIGN REVENUES</p> <p>Agencies selling Crown assets on behalf of the Corporation in foreign countries should be required to provide all pertinent data of the assets together with the bidders, where applicable, or the reasons for not soliciting tenders.</p>	<p>Agreed. Discussion will be undertaken with these Agencies.</p>	<p>Discussions have been undertaken with certain of these Agencies and we are in process of changing the existing procedure.</p>	<p>No further development since March 31, 1977.</p>

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<p>CASH</p> <p>Regional bank accounts have been established to facilitate transfer of sales proceeds to Ottawa. These accounts, however, have not been properly monitored and they may not even be needed to make the transfers.</p> <p>Alternate procedures should be considered and minimum deposits maintained in branch accounts should be recalled.</p> <p>Reconciliations for bank accounts should be prepared on a timely basis.</p> <p>FIXED ASSETS</p> <p>Fixed assets are charged to expense as acquired. The responsibility for the control of such assets has not been defined in the Corporation.</p>	<p>Done.</p> <p>Done.</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p>

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Financial control of fixed assets should be assigned to the Comptroller and he should ensure that procedures are established for the proper capitalization and amortization of such assets.	Matter is under consideration for implementation in the fiscal year 1976-77.	The Corporation has submitted a Capital Budget for the fiscal year 1977-78. A physical count of all fixed assets has been taken and proper capitalization and amortization of such assets will be implemented prior to March 31, 1977.	Done.
WRITE-OFF OF ACCOUNTS RECEIVABLE The Corporation should establish and document specific requirements and authorities with respect to write-offs of receivables and free issue of surplus assets.	Procedure is under study. Action will be taken in the fiscal year 1976-77.	Done.	N/A
TERMINATION PAY PLAN LIABILITIES The Corporation provides a termination benefit, for its employees on resignation or retirement. This liability is not reflected in the records except to the extent of current year's payments.			

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<p>The Corporation should accrue the liabilities arising from its termination payplans in its accounting records to provide for proper matching of costs and revenues.</p>	<p>Procedure enforced as at March 31, 1976.</p>	<p>N/A</p>	<p>N/A</p>
<p>OPERATING REPORTS AND BUDGETS</p> <p>The form and content of operating budgets should be improved and they should be integrated with the monthly reports so actual and planned costs can be compared and analysed. Budgets and monthly reports should be distributed to operating managers.</p>	<p>Agreed.</p>	<p>Operating budgets are integrated with the monthly reports and are distributed to operating managers for comparison and analysis, since the beginning of the fiscal year 1976-77.</p>	<p>N/A</p>
<p>Auctions and retail sales and their related costs should be accumulated and reported separately in the operating reports.</p>	<p>Procedure will be established in the current fiscal year.</p>	<p>Auction and retail sales and their related costs are accumulated and reported individually.</p>	<p>N/A</p>
<p>Sales returns and allowances should be highlighted in the accounts and operating statements.</p>	<p>Since January 1976, these adjustments have been reduced to almost nil, therefore the need for such separate analysis no longer exists.</p>	<p>The number and the amount of sales returns and allowances has dropped so considerably that the need for such highlight does not exist.</p>	<p>N/A</p>
			<p>President and General Manager</p>

APPENDIX "PA-54"
RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY
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(MARCH 31, 1975)

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AUDITOR GENERAL'S OBSERVATIONS
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ORGANIZATION AND STAFFING

The scope, quality and potential effectiveness of financial management in the Department is impaired by high turnover and by difficulties in filling vacant financial administration positions with experienced and qualified persons. This situation could be improved by the clearer definition of the financial function with an increase in the authority, responsibility and career prospects of persons performing financial functions.

The Department should ensure that adequate financial staff is available to perform an effective innovative management-support function by:

- (a) increasing the strength of, and perhaps reorganizing, the financial functions; and
- (b) giving recruiting efforts high priority.

The Department is now operating on the basis that program line managers have full responsibility for financial administration of their operations and that necessary improvements to the system of financial management and control can be implemented within the existing decentralized organizational structure if suitable financial staff can be retained. The Department will give consideration to appropriate organizational alternatives and adjustments and currently is giving high priority to recruiting and reviewing classification levels of financial officers and implementing other staffing actions.

An organizational study of the financial function at the departmental and branch level has been completed. The revised organization provides for an increase in the strength of this function. New positions have been established. Staffing action is underway and is being given high priority.

(c) The new year accounting system has been improved and integrated with the financial reporting system. A major revision to the pay system is being considered as part of a government wide review of the pay system.

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<p>FUNCTIONAL RELATIONSHIPS</p> <p>Senior financial officers do not always participate in personnel management actions affecting financial or other officers performing financial functions on behalf of operating managers. Functional authorities and responsibilities are not clearly defined in departmental manuals and in organization charts, which results in inconsistencies in the scope and quality of financial services and difficulties in responding to and implementing new accounting, control or financial information requirements.</p> <p>The functional reporting relationships, among senior financial officers and their functional subordinates should be strengthened, clarified and formally documented particularly with respect to:</p> <ul style="list-style-type: none"> (a) position descriptions; (b) classification decisions; (c) performance evaluations; (d) career planning and professional development; and (e) review and determination of priorities, goals, staffing requirements and budgets. 	<p>The functional responsibility of senior financial officers at the program level will be clarified and formally documented. Steps will also be taken to ensure adequate participation by the Director of Finance, or his delegate, in the various personnel management actions affecting financial officers reporting to operating managers.</p>	<p>A draft functional policy has been prepared and approved by the senior financial officer. It will be reviewed by the Senior Management Committee and issued by the Deputy Minister.</p>

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<p>FINANCIAL FUNCTION OF THE PERSONNEL BRANCH</p> <p>Identified deficiencies in the system of financial controls over payroll preparation and the accounting and reporting of payroll costs and man-year utilization data appear to be primarily attributable to the sharing of responsibilities for these functions among financial, personnel and administrative officers.</p> <p>The system of financial controls operated by the Personnel Branch, and all amendments thereto, should be subject to continuing review and approval by the Senior Financial Officer. In particular:</p> <ul style="list-style-type: none"> (a) responsibility centre managers should be required to give spending authority on Extra Duty Pay Certificates and the Personnel Branch should perform the appropriate check to ensure that delegated authorities in this regard are adhered to; (b) internal audit should review the payroll process; and (c) the payroll and man-year accounting systems should be effectively integrated with the principal accounting, financial reporting and budgetary controls of the Department. 	<p>A review of the system of financial controls operated by the Personnel Branch, beginning with Area Personnel Offices and the delegation of authorities, is under way. A new manpower staff reporting system was implemented in February 1975 and improvements to this system will continue to be developed.</p> <p>Effective integration of this internal system with the principal accounting and reporting system, however, is a more complex matter and a longer term objective. The Department is also considering other possible alternatives in connection with man-year accounting systems.</p>	<ul style="list-style-type: none"> (a) A new system of delegated financial authorities has been introduced clarifying responsibility for appropriate certificates on pay input documents. (b) Internal Audit reviews of financial controls within personnel operations are being conducted now as a part of the overall audit program. (c) The man-year accounting system has been improved and integrated with the financial reporting system. A major revision to the pay system is being considered as part of a government wide review of the pay system.

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GENERAL INVESTIGATION DIVISION
MARCH 31 1978
VISION CENTER 2 BLDG
RECEIVED TO DIRECTOR GENERAL AND CHIEF CLERK

RECEIVED 26 VI MARCH 31 1978
APPROVED
NAME OF DEPT / AGENCY / CORPORATION
DATE

DATE April 27, 1978

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<p>FINANCIAL MANUAL</p> <p>The existing financial administration manual is not complete. For example, it does not include and is not cross-referenced to:</p> <ul style="list-style-type: none"> (a) concise statements of the financial responsibilities of those persons involved in the system of financial management and control; (b) financial management and control procedures documented in administrative circulars and manuals or personnel and payroll memoranda; (c) program forecast and budget preparation procedures and controls; and (d) systems of internal control applicable to special situations such as revolving funds, inventories, or grants and contributions. <p>The financial manual should be extended, using supplements for each program where appropriate, to include topics not now covered and to comply with the Treasury Board guidelines.</p>	<p>The Department has been continuously developing its financial manual over the years. It is recognized that the manual is not complete and continued efforts will be made to improve and upgrade it in response to requirements identified by internal and by central agency reviews.</p>	<p>The development of the financial manual is a continuous process. Numerous amendments to the manual have been issued since the report was issued. An addition to the manual, stating the financial responsibilities of those persons involved in the system of financial management and control has been developed. Other subjects are being documented in the manual as projects are completed. Additional work on the manual is planned.</p>

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<p>DELEGATION OF AUTHORITIES</p> <p>Under the present system of delegated authorities, a financial transaction could be initiated and approved by one officer and not be subject to an independent check and authorization by a second officer.</p> <p>The delegation of authorities should be revised in accordance with Treasury Board directives and guidelines.</p>	<p>The system of delegating authorities was reviewed by the Treasury Board and the Department in 1974. The Department is currently developing revised procedures to rectify identified deficiencies and to comply with Treasury Board directives.</p>	<p>The system of delegated authorities has been revised in accordance with Treasury Board policy. Under these procedures the payment authority has been divorced from the authority to initiate expenditures thereby providing for an independent check and authorization by an independent officer.</p>
<p>WILLIAM M. ...</p>	<p>WILLIAM M. ...</p>	<p>WILLIAM M. ...</p>

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ACCOUNTING CONTROLS

There are certain deficiencies in the overall purchasing/payment cycle due primarily to inadequate segregation of duties associated with the processing of documentation and other controls. As a result, there is a risk that fraud, error or incomplete data could go undetected.

The system of accounting controls should be amended to ensure accuracy and authority and an appropriate degree of completeness of all data in the accounting system. In particular there should be adequate evidence, independent check and accounting control to ensure that:

- (a) prescribed controls are being adhered to;
- (b) potential fraud, errors and omissions would be detected; and
- (c) transactions are recorded in the appropriate accounting period.

The Department will be reviewing in detail certain aspects of its accounting controls and will implement the necessary improvements as quickly as possible.

- Accounting controls have been strengthened by:
- (a) the introduction of a more detailed check of signatures of authorized officers against signature cards;
 - (b) revision of account verification procedures including the use of a "function stamp" in the processing of accounts for payment;
 - (c) supplementing the detailed reconciliation of allotment control records to computer statements by the reconciliation of batch summaries to detailed computerized batch listings; and
 - (d) establishment of a comprehensive commitment control procedure to provide for recognition of month-end accounts which have not been processed through the computerized accounting system.

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REVENUE POLICIES

No regular review is made to identify instances where it might be appropriate to introduce a fee for services now provided without charge, or to increase fees where current rates are either out-of-date or are nominal in relation to the cost of the services provided.

The Department should establish a comprehensive system of regularly reviewing the appropriateness of current fee schedules and ensuring that senior departmental management and Treasury Board are kept fully informed as to the financial significance of current policies and the potential need for revisions.

This matter was raised by a Treasury Board evaluation team in the spring of 1974 and the Department has prepared draft procedures for implementation in 1975.

A policy on this subject has been developed in conjunction with an overall study of revenue, and is now under review prior to implementation.

NO RECOMMENDATIONS
WILLIAM BENEVOLOTTI, OBSERVATIONS

REPLY
OCTOBER 1975

REPLY
MAY 1978

MARCH 31, 1975
WILLIAM BENEVOLOTTI, OBSERVATIONS

RESPONDING AGENCY / CORPORATION
NAME OF DEPT / AGENCY / CORPORATION

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<p>INTERNAL CONTROL OVER REVENUES AND ACCOUNTS RECEIVABLE</p> <p>A lack of appropriate segregation of duties, so that one clerk maintains an independent control on the accuracy and integrity of another, is the most common of a number of types of identified deficiencies in most of the systems of internal control over billing, accounting for, collecting and depositing revenues throughout the Department.</p> <p>The senior financial officer should undertake an in-depth review of the effectiveness of all the systems of internal control over revenues and accounts receivable with particular emphasis on the adequacy of the division of duties.</p>	<p>The departmental accounting manual prescribes the basic division of duties inherent in controls over revenue and accounts receivable. However it is recognized that, at the operational level, these controls are often not properly interpreted and applied. This point was also raised by a Treasury Board evaluation team in 1974 and, as a result, departmental procedures are being revised to make them more comprehensive and complete. A continued audit review of this area is also being carried out and will continue to be given emphasis in the future. The Department feels that this problem can be most effectively resolved by improving procedural directives (as indicated above) and by dealing with specific deficiencies or problems identified through the audit program.</p>	<p>An in depth study of control procedures over Revenue and Accounts Receivable has been completed. The revised procedures are now being reviewed with the objective of implementing them soon.</p>
<p>AND RECOMMENDATIONS</p>	<p>RESPONSES IN 1975</p>	<p>RESPONSES AS AT MARCH 31, 1978</p>

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<p>CAPITAL EQUIPMENT</p> <p>There should be a specific control to ensure that, at the time of purchase, each item of capital equipment is recorded in the otherwise comprehensive subsidiary systems accounting for these assets.</p>	<p>While the Department does not view this as a high priority item, it will consider the feasibility of implementing improved controls over subsidiary systems.</p>	<p>Relative to other financial management requirements this is considered a low priority area. Work on the project will be completed as soon as possible.</p>

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<p>INVENTORIES OF SUPPLIES AND LIVESTOCK</p> <p>The Department has significant inventories, which are attractive and marketable or of material value in relation to the budgets of the responsibility centres concerned, which are not under independent accounting or budgetary control. There are inconsistencies in the purpose, mechanics and content of the Agriculture Revolving Fund and the amounts included in it are not material in relation to the total budgets of the programs involved.</p> <p>The Department should:</p> <p>(a) establish independent accounting controls over major inventories; and</p> <p>(b) wind up the Agriculture Revolving Fund.</p>	<p>(a) The Department will pursue the question of establishing independent accounting controls over major inventories in those circumstances where such controls will be beneficial and practicable.</p> <p>(b) The Agriculture Revolving Fund was established to serve an important need for short-term funds for the purchase of experimental animals, the multiplication of new crop varieties and to finance other specified revenue-producing activities.</p> <p>The Fund continues to meet these needs effectively, although its performance has become distorted over the years through presentation in the Public Accounts of "Statements of Operations" which introduce memorandum entries of overhead and operational expenses properly charged to other appropriations. There is the further anomaly that the name of the "Revolving Fund", approved by Parliament for specific purposes in 1952, is not fully in accord with currently-accepted definitions of revolving funds promulgated in the Treasury Board's Policy on revolving funds and working capital advances in 1970. The Fund is reported in the Public Accounts as a working capital advance.</p> <p>The Department is prepared to respond to any valid audit observations or direction for improved administration and accounting relative to this Fund, or to change the name of the Fund if necessary, but does not agree that it should be closed out.</p>	<p>The study of inventory controls, while recognized as important, is classified as a low priority in relation to other projects and no time has yet been set for their review.</p>

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<p>PROGRAM/ACTIVITY STRUCTURE</p> <p>The program/activity information presented in the Estimates and Public Account is of limited usefulness and may not be contributing to effective parliamentary understanding and control. This information is not founded on the basic projects and processes (activity elements) which represent the fundamental operations of the Department. The system of budgetary control has not adequately supported other efforts to integrate the concepts of Planning Programming and Budgeting, Management by Objectives and Operational Performance Measurement based on identifiable activity elements.</p> <p>In accordance with the Treasury Board Directive, the Department activity structures should be further sub-divided where appropriate to the point where the basic or lowest levels, the activity elements, identify the cost of the processes and projects, or both which are carried out to attain a programs objectives.</p> <p>The classification of accounts should be refined so that it can provide all cost data for budgetary control and other purposes, thereby obviating the need for supplementary costing systems to identify commodity, project or process costs.</p>	<p>A special study team will be established to consider further sub-division of the present activity structures.</p>	<p>The revision of the program/activity structure is a major task. The activity structure has been revised for our Research and Food Production and Marketing Branches effective from April 1, 1978. An overall review of the department's objectives and activities is currently in process by the Planning and Evaluation Branch which will provide improvements in budgetary control. Changes in classification of accounts will also occur in conjunction with the government-wide revision of the coding system which is scheduled for the fall of 1979.</p>

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<p>BUDGET PREPARATION AND CONTROL</p> <p>The system of budget preparation and review is overly dependent on the abilities, experience, integrity and personal style of the individuals involved in the process. There is a lack of central direction, of documented evidence, of communication of management decisions and priorities and of meaningful information to support an effective review of new and continuing programs.</p> <p>The detailed budgets resulting from the Program Forecast and Estimates preparation frequently are not providing a meaningful basis for financial reporting and for budgetary control throughout the year as they do not represent a realistic estimate of anticipated costs, man-year utilization and performance by month and by object of expenditure, project or process against which managers can be held accountable.</p> <p>There should be adequate documentation and communication of management priorities and decisions and departmental procedures for the preparation and review of program forecasts, Main Estimates and detailed responsibility budgets.</p>	<p>The Department will endeavour to improve documentation and communication to support the preparation and review of budgets subject to the time constraints of the process and recognizing that rarely does the Department receive in advance from the Treasury Board Secretariat definitive statements of Government priorities.</p> <p>Budget adjustment and accrual accounting procedures will be developed for implementation in appropriate circumstances as required.</p>	<p>Departmental procedures for the preparation of program forecast, estimates and budgets will be more fully documented. A revised Program Planning system has been developed and implemented as part of the 1978-79 Program Forecast, to assist the department in re-examining its objectives and priorities throughout its programs. Detailed budgets are adjusted periodically in accordance with Departmental policy in order that they provide a realistic base for budgetary control. Consideration will be given to the implementation of accrual accounting procedures, where appropriate. See preceding comments under "Program/Activity Structure" for proposed improvements in budgeting control.</p>

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<p>BUDGET PREPARATION AND CONTROL (CONT'D.)</p> <p>Detailed responsibility budgets, within the constraints of the total approved Estimates, should be adjusted so that they continue to provide a realistic base for budgetary control throughout the year.</p> <p>Accrual accounting and budgeting procedures should be established throughout the Department for application in any instance where simple cash data is not a meaningful or appropriately accurate basis for identifying costs, matching costs with performance, or otherwise maintaining effective budgetary control.</p>	<p><i>[Faint, illegible text representing the organization's 1975 report responses.]</i></p>	<p><i>[Faint, illegible text representing the organization's responses as of March 31, 1978.]</i></p>
<p><i>[Faint, illegible text.]</i></p>	<p><i>[Faint, illegible text.]</i></p>	<p><i>[Faint, illegible text.]</i></p>

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<p>FINANCIAL REPORTING</p> <p>In almost all instances responsibility centre managers use the prescribed computerized financial reports only to compare the total year-to-date expenditures with budgets to assess the future availability of funds. The reports are not sufficiently complete, accurate or meaningful for those managers attempting to analyse financial data more precisely or hold their subordinates accountable. Generally alternative records or means of assembling information are maintained for them.</p> <p>The Department should improve its use of the financial reporting services of the Department of Supply and Services. In particular, the following should be provided for:</p> <ul style="list-style-type: none"> (a) assembly of costs in terms of activity elements; (b) accrual accounting techniques; (c) reporting of monthly data; and (d) assembly of operational performance data. 	<p>The Department will work towards continued development of its financial reporting system along the lines recommended, and with reference to the specific recommendations:</p> <ul style="list-style-type: none"> (a) The existing program-activity structure provides for the identification of expenditures by sub-activity and project. Further breakdown of cost elements and improvements of the existing structure will be pursued as required. (b) Consideration would be given to implementing accrual accounting techniques in support of identified requirements for cost based financial data. (c) Provision of monthly data in addition to year-to-date information generally will not be pursued in a cash expenditure reporting system but will be considered where it would contribute towards more effective management and control. (d) In line with Treasury Board guidelines the Department has initiated a preliminary study to consider the feasibility of implementing O.P.M.S. Operational performance data would follow from the eventual implementation of this system. 	<p>The Department is continuing to improve its financial reporting system. With reference to specific recommendations we comment as follows:</p> <ul style="list-style-type: none"> (a) The activity structure has been revised in several branches. An overall review is contemplated in the fall of 1979. (See preceding comments under Program Activity Structure). (b) See our previous comments. (c) See our previous comments. (d) Some O.P.M.S. studies have been made in several branches and further work in this area is underway.

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<p>INTERNAL AUDIT</p> <p>Internal audit reports to the Director of Financial Administration. Many of its recommendations are not being promptly implemented and insufficient audit coverage has been carried out on the headquarters financial operations and the payroll systems. Where weaknesses in the financial control systems have been identified, internal audit lacks the staff resources to extend its examinations to ensure that undetected fraud or error does not occur.</p> <p>The Department should establish an audit committee and should expand the present audit review over the financial controls within the Financial Administration Division, the Personnel Branch and the Program Accounts Offices.</p>	<p>An audit committee, or alternative measures to ensure the objectivity of internal audit and an effective executive response to their recommendations, will be established. The Department is well aware that audit coverage requires expansion and in fact current and future plans provide for increased coverage in those areas mentioned. However, as with other financial staff, qualified auditors are difficult to recruit and retain and expansion of staff is contingent upon the availability of additional resources obtainable through the program forecast submission. As in the past, available audit resources will have to be concentrated in these areas considered to be of the highest priority to management.</p>	<ol style="list-style-type: none"> 1. The Internal Audit Division now reports to the Assistant Deputy Minister, Finance and Administration. 2. Additional resources have been allocated to the internal audit function. For 1978-79, the Division is being funded at 19 man-years as compared to 7 in 1974. As a result, audit coverage has been expanded, and requirements will be continually evaluated to ensure that adequate coverage is given all critical areas of the financial control systems. 3. Action to establish an audit committee has been deferred pending the issuance of Internal Financial Audit Standards by the Treasury Board Secretariat. These standards are now in process of issuance and the matter of an audit committee will be reviewed in the context of these standards. <p style="text-align: right;">Gaétan Lussier Deputy Minister</p>

APPENDIX "PA-55"

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<p><u>FUNCTIONAL RELATIONSHIPS</u></p> <p>Systems, methods and procedures which are developed by Financial and Administrative Services are generally transmitted to individuals having financial responsibilities within the bureaus and regional offices through manuals, directives and other written instructions.</p> <p>More Frequent regular meetings should be held by Financial and Administrative Services officers to familiarize program and regional financial officers with financial policies and procedures and to provide an opportunity to exchange views on financial matters.</p> <p>Regular sessions should be held, conducted by Financial and Administrative Services senior financial officers, for assistant deputy ministers and branch directors on the use and nature of financial data.</p>	<p>Regular sessions are held twice annually with regional financial and administrative officers. Regular sessions are already underway with users of cost accounting systems. Monthly meetings are being scheduled with program administrative officers to discuss current developments in financial administration.</p> <p>A financial orientation and training program for senior managers is currently being designed. The tentative subject matter areas to be covered have been established. It is anticipated that the first sessions will be run in the fall of 1975.</p>	<p>Two financial advisory committees have been established under the chairmanship of the Departmental Comptroller. The Committees are comprised of regional managers, financial and administrative officers and senior headquarters specialists. The committees meet periodically to consider topical financial policies and procedures and to exchange views on related matters.</p> <p>The financial orientation seminar program was established in 1977. It has been presented to senior departmental managers including the Deputy Minister and members of the Management Committee. The program is being continued in both the Regions and Headquarters.</p>

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<p><u>TRAINING AND DEVELOPMENT</u></p> <p>A systematic approach to training and development has been implemented within Financial and Administrative Services. However, the program does not cover financial and administrative officers having financial responsibilities within the other bureaus and regional offices.</p> <p>The training and development program of Financial and Administrative Services should be extended to cover financial and administrative officers within bureaus and regional offices.</p> <p>Senior officers within Financial and Administrative Services should provide input to the performance reviews of financial and administrative officers within the bureaus and regional offices.</p>	<p>The training and development program is currently being documented and is to be extended to the other bureaus and the regions.</p> <p>This recommendation has been implemented.</p> <p>This recommendation is sound in theory but its implementation is very complex. It will be subject to further analysis.</p>	<p>A formal training program specifically for Financial Branch finance officers was developed in 1977. In regard to extending the program to cover financial and administrative officers having financial responsibility within other bureaus or regional offices, this has been accomplished in part through the Financial Orientation Seminar. Formal training of financial officers outside the Finance Branch is a line responsibility of the area in question with functional involvement of the Finance Branch.</p> <p>The Departmental Comptroller has been providing formal input to the performance reviews of financial officers within the bureaus and regional offices.</p>

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<p><u>COMMUNICATION OF FINANCIAL POLICIES</u></p> <p>The Department's Financial Administration Manual should be completed as soon as possible.</p> <p>A numbering system should be introduced to control communication of financial guidance, explanations and instructions from Financial and Administrative Services to bureau and regional financial personnel.</p>	<p>The development of this Manual is a continuing process. Sections for Financial Planning and Resource Management Reporting Systems have already been added. Procedures for the Regional Accounting function will be added during 1975.</p> <p>This recommendation has been implemented.</p>	<p>Bilingual Financial Administration Manual issued December 1977. Amendments are issued as required (this being a continuing process).</p> <p>Implemented</p>
<p><u>ACCOUNTING CONTROL OF EXPENDITURES</u></p> <p>The Department of Supply and Services verifies section 26 authority only and there is no procedure within the Department of Consumer and Corporate Affairs to verify the authenticity of both spending and payment authority immediately before cheque requisitions</p>	<p>This recommendation will be implemented during 1975.</p>	<p>Implemented</p>

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are submitted for payment. as a result, fictitious documents could be inserted into the payment system and public funds could be misappropriated.

The batching clerk should, as a final step before submitting cheque requisitions to the Department of Supply and Services for payment, verify the authenticity of the signatures authorizing both spending and payment authority.

Sequential numbering of cheque requisitions should be enforced in the bureaus.

The Financial Accounting Division of Financial and Administrative Services should provide the bureaus with documentary evidence to support centrally billed accounts charged to their budgets.

This recommendation has been implemented.

This recommendation has been implemented.

This recommendation has been implemented.

Implemented

Implemented

Implemented

through the Planning & Evaluation Committee, departmental priorities were established and communicated to activity managers for use as a basis in planning and budgeting. Resource

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<p><u>REVENUES</u></p> <p>Departmental revenue review procedures and rate schedules should be included in the Financial Administration Manual.</p> <p>An annual review of all fees should be made and the decisions from such reviews should be well documented to ensure continuity from one year to the next.</p> <p><u>INTERNAL AUDIT</u></p> <p>The Director, Financial and Administrative Services is responsible for the conduct of the Internal Audit Division and thereby controls the volume and scope of the audits to be carried out.</p>	<p>Revenue review policies will appear in the manual. Because of the number of rates and scales involved, reference will be made in the Manual to the sources of authorized rates.</p> <p>Fee setting is a complex matter involving not merely determination of the fees but also establishing the mechanism for implementation through regulation or even changes in law. Therefore we plan to review all on a cycle of approximately three years.</p> <p>The Deputy Minister will review the first annual report which will be issued in June 1975 covering the fiscal year ended March 31, 1975.</p>	<p>Because of the number of rates and scales involved, reference will be made in the Manual to the sources of authorized rates.</p> <p>A review group is to be formed to develop a proposed departmental policy on fees. The group will have representation from all fee producing Bureaux and will be chaired by the Departmental Comptroller. Each Bureau will continue to be responsible for fee structure but will exercise that responsibility in compliance with the approved departmental policy. The Bureau of Intellectual Property has recently completed a review of all fees under their jurisdiction.</p>

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<p>The Deputy Minister should review an annual report prepared by the Chief, Internal Audit, summarizing his audit coverage for the year, his findings, the corrective measures taken and the subjects still to be resolved.</p> <p>Internal audit staff have been used in the past to develop systems which they are subsequently responsible for auditing, thereby destroying the objectivity of the auditor.</p> <p>Internal audit staff should be employed strictly in an audit capacity.</p>	<p>This recommendation has been implemented.</p>	<p>Annual reports for FY 1975/76 and FY 1976/77 have been submitted. That for FY 1977/78 will be completed in June 1978.</p> <p>This recommendation has been implemented. Internal audit staff is not now engaged in systems work.</p>
<p><u>PROGRAM FORECAST/MAIN ESTIMATES</u></p> <p>Executive priorities should be communicated in writing on a timely basis to each organizational level responsible for the preparation of budgets.</p>	<p>This recommendation will be implemented in 1975.</p>	<p>During 1977, through the Planning & Evaluation Committee, departmental priorities were established and communicated to activity managers for use as a basis in planning and budgeting. Resource requirements were reviewed in relation to these priorities and results communicated to managers for purpose of the 1979-80 Program Forecast preparation.</p>

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<p>While continuing to include the costs of the Field Operations Service as part of the activity elements which it supports, the Department should examine, as soon as possible, the financial relationship between the Service and other departmental bureaus with a view to more clearly defining the lines of authority.</p> <p>Budgeted increases in manpower generally assume that individuals with the required skills will be available when required, at the salary rates indicated by the position classification.</p> <p>Man-years and dollars included in the Estimates should reflect limitations imposed by hiring procedures and by the projected hiring climate.</p>	<p>This matter is the subject of study of a sub-committee of the departmental Executive Committee and a consultants' report.</p> <p>This recommendation is not accepted as the provisions in Estimates for man-years and dollars are based on resource requirements rather than administrative or supply limitations.</p>	<p>Resolved through departmental committee on Functional Relationships. The resulting policy was promulgated in 1977.</p> <p>During 1977, the Human Resource Planning Division developed departmental manpower plans for integration with the Financial Planning and Budgetary process.</p>

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<p>A formal plan should be developed for fully implementing an Operational Performance Measurement System (OPMS) and the Department should accelerate its efforts to achieve full implementation, including assignment of the responsibilities to specific individuals.</p>	<p>Nearly half (48%) of the resources requested for 1976-77 were based on OPMS data. Of remaining amounts approximately 50% is considered not to be quantifiable; thus, measures would have to be expenditure ratios only. Indicators have not been developed in several of the remaining areas because of changes in legislation which may totally change the measures.</p>	<p>The development of OPMS for all activities of the department is progressing with a phased implementation plan, with a target date for completion of 1980.</p>
<p>A formal explanation should be prepared of factors which have resulted in lapsed funds so that these factors may be considered in future budgets.</p>	<p>This recommendation will be implemented as soon as the final 1974-75 year-end situation is known.</p>	<p>Implemented</p>
<p>Each program prepares an Operational Plan which is used as input to the departmental Program Forecast. In the past the Operational Plans have not been updated to reflect subsequent changes in budgetary levels.</p>	<p>This recommendation has been implemented.</p>	<p>Implemented</p>
<p>Operational Plans should be revised and redistributed to correspond to approved Main Estimates.</p>		

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<p>Formalized policies should be developed concerning the nature and documentation of the review, challenge and approval and the independent verification of mechanical accuracy of budgetary submissions to Treasury Board, and their supporting documents.</p> <p><u>RESPONSIBILITY BUDGETS</u></p> <p>At present, the Main Estimates prepared by the Department are used essentially for two purposes: submissions to Treasury Board as support for requested resources, and as the detailed budgets for each activity element. The Main Estimates are prepared in a strict format to conform to Treasury Board rules and thus are not necessarily compatible with the requirement for realistic responsibility budgets.</p>	<p>This recommendation has been implemented.</p> <p>A number of changes have been made to improve the budgets of responsibility centre.</p>	<p>Implemented</p> <p>Annual instructions continue to stress the need for more realistic budgeting at the responsibility centre level, and progress is being made in relating budgets to work plans which are being developed.</p>

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<p>More realistic budgets should be established at the responsibility centre level.</p> <p>The Department should establish and document in the Financial Administration Manual the roles which should be played in the budgetary process by each of the various levels of the departmental organizational hierarchy to ensure commitment to final budgets.</p> <p>Budget changes made at the bureau, departmental and Treasury Board levels should be satisfactorily explained to responsibility centre managers to ensure their commitment to their budgets and to the budgetary process.</p>	<p>This is the subject of a study for the Financial Planning group during the summer of 1975.</p> <p>These explanations are being provided, but because of the limitation on resources managers remain somewhat uncommitted. Further education will assist in dealing with this recommendation.</p>	<p>Implemented in 1977.</p> <p>Explanations are now being provided to managers by the Planning and Analysis Division.</p>
<p>The majority of monthly responsibility budgets ignore predictable fluctuations in monthly cash expenditures and are basically prepared by spreading the annual budget evenly over the twelve-</p>		

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<p>month period. Since expenditures are recorded on a cash basis the comparison of budgeted and actual expenditures is often meaningless and misleading.</p> <p>Monthly budgets should be based on realistic planned expenditures prepared on the same basis as that used to record expenditures and the comparison with actual year-to-date expenditures included in financial reports should be supported by effective variance analysis.</p> <p>Salary reserves and cost of living adjustments should be added, as soon as they are known, to budgeted figures in reports.</p>	<p>A number of changes have been made to improve monthly budgets.</p> <p>This recommendation will be implemented during 1975.</p>	<p>Instructions for the preparation of monthly budgets based on realistic planned expenditures have been issued and periodic variance analysis is being carried out.</p> <p>Implemented</p>
<p>Procedures requiring that all budget adjustments be officially recorded in the Department's accounting system should be included in the Department's budgetary manual and enforced by senior bureau officials and by Financial and Administration Services.</p>	<p>This recommendation has been implemented.</p>	<p>Implemented</p>

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<p><u>PROJECTED EXPENDITURES</u></p> <p>The Department prepares monthly forecasts which present a comparison of budgeted and actual man-year usage and expenditures to date and a projection of the total lapse or over-expenditure for the year.</p> <p>The forecasts of man-year usage and expenditures (Resource Utilization Reports) do not consider the effect of the turnover of employees currently on strength and the difficulties in increasing net strength because of the filling of vacant positions from within the Department. Estimates, incorporated in the forecasts, of future hiring dates in the regions are not reviewed for feasibility by the appropriate hiring authority.</p>	<p>The turnover of employees currently on strength and the pyramid effect of filling vacant positions from within the Department will be considered in future forecasts. A review of future hiring dates in the region by the appropriate hiring authority has been implemented.</p>	<p>Implemented</p>

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<p>The turnover of employees currently on strength and the pyramid effect of filling vacant positions from within the Department should be formally recognized in forecasts of manpower usage and salary expenditure, and estimates of future hiring dates in the regions should be reviewed by the appropriate hiring authority.</p> <p>The Manpower Planning Reporting System is designed to produce reports of current manpower strength and projections of manpower costs for the remainder of the year. Under the present system, the Manpower Planning Reporting System is not updated on a prompt and regular basis to reflect contract settlements, thus resulting in inaccurate forecasts of expenditures.</p>	<p>This observation arose because the study occurred during the time that the manpower system was being modified and a number of contracts had been signed just prior to the system change. Now, as soon as the department is advised, the changes are being made.</p>	<p>Implemented</p> <p>Since M.P.R.S. has been terminated this recommendation is no longer applicable.</p>
<p>Contract settlements should be updated in the Manpower Planning Reporting System immediately after settlement.</p>	<p>This recommendation has been implemented.</p>	<p>Implemented</p>

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<p>Projections of non-salary expenditures are based on the estimates of responsibility centre managers.</p> <p>Financial and Administrative Services should develop reliable guidelines for forecasting non-salary expenditures.</p> <p>The Resource Utilization Report was not issued in September 1974 because of other priorities.</p> <p>The Resource Utilization Report should be prepared every month.</p> <p>Supplementary information accompanying the Resource Utilization Reports is redundant and meaningless and the format of the information provided is different for each bureau.</p>	<p>This recommendation will be subject to further analysis in 1975.</p> <p>This recommendation has been implemented.</p> <p>Revised reports are being designed for 1975-76 with some explanatory information. Such reports will be tailored to the requirements of the individual Assistant Deputy Ministers as different factors are of importance in different programs.</p>	<p>Implemented</p> <p>Implemented</p> <p>Revised reports, tailored to the requirements of the individual A.D.M. are now issued regularly.</p>

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<p>Financial and Administrative Services should determine the nature of supplementary information to accompany the Resource Utilization Reports and this information should be prepared in a consistent format for each responsibility centre.</p> <p>Commitments and potential commitments should be incorporated into the Resource Utilization Reports prepared for Field Operations Service responsibility centres.</p> <p><u>COMMITMENTS</u></p> <p>Commitment listings should be purged by all responsibility centre managers on a monthly basis as stated in the Department's Financial Administration Manual.</p>	<p>A revised weekly expenditure and detailed commitment report has been designed for the regional offices and implemented.</p> <p>Instructions have been issued to have the manual followed by the various responsibility centres.</p>	<p>Implemented</p> <p>Implemented</p>

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<p>Commitments should be recorded in the regional accounting systems and incorporated into appropriate regional financial reports.</p> <p><u>OTHER ASPECTS OF BUDGETARY CONTROL</u></p> <p>Certain costs are not always charged against votes on a consistent basis from year to year.</p> <p>The Department should distribute costs to votes on a basis consistent with that in which the Estimates are prepared.</p> <p>The budget analyst positions are often staffed by inexperienced individuals who do not have the necessary budgetary expertise to respond to responsibility centre managers' need for assistance.</p> <p>The Department should seek to upgrade the budget analyst function.</p>	<p>This recommendation has been implemented.</p> <p>This recommendation is accepted in principle and in virtually all cases this is done. However, because of changes in priorities in various departmental programs and unforeseen changes in plans which occur resulting in increased costs of services, the charges for such services have been to the areas which gave rise to the change.</p> <p>The budget analyst positions have been upgraded by one position classification level. This area will also be subject to further study.</p>	<p>Implemented</p> <p>Implemented</p> <p>Function has been strengthened by reorganization and upgrading of positions.</p>

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<u>FINANCIAL SYSTEMS AND REPORTS</u>		
<p>Departmental financial transactions are recorded in two separate formal financial systems. In addition to utilization of the financial reporting services of the Department of Supply and Services, the Department also maintains its own computerized financial reporting system.</p>		
<p>Inputs to the two formal financial systems, the Department of Supply and Services' system and the Department's own computerized system, are mainly prepared independently, thus resulting in inefficiency and differences between total expenditures reported by the two systems.</p>	<p>This recommendation has been reviewed. With the present practice of numerous small batches each day serving as input to several DSS systems the implementation of this recommendation is impractical for the time being.</p>	<p>Pilot project of Manual system to be implemented April 1, 1978. Review at end of July 1978 and if favourable EDP systems will be discontinued.</p>
<p>The Department should exchange expenditure input data with the Department of Supply and Services in machine readable format.</p>		

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AUDITOR GENERAL'S OBSERVATIONS	ORGANIZATION'S RESPONSES IN 1975	RESPONSES AS AT MARCH 31, 1978
<p>Users of financial reports presently receiving copies of reports from both formal systems are not provided with a reconciliation between the total expenditures reported by the two systems.</p> <p>Reconciliations of financial statements should be reviewed and initialled by a senior financial officer of the Department and a copy of the reconciliations should be sent to the applicable expenditure report recipients.</p> <p>Supplementary accounting systems currently being maintained by responsibility centres should be eliminated.</p> <p>Each region maintains a system of manual expenditure accounting records which is independent of the formal financial reporting system.</p>	<p>Many of these reconciliations were already reviewed by financial officers and in future all will be reviewed and initialled. Such reconciliations probably need not leave the division when other recommendations of this section are implemented.</p> <p>Where there is a duplication such systems will be eliminated following an analysis of the requirements of each individual responsibility centre.</p> <p>This recommendation will be implemented during 1975.</p>	<p>The reconciliations of expenditure reports is reviewed and initialled by a senior financial officer and sent to the applicable recipient.</p> <p>Due to cut-off periods and the receipt date of statements it is not realistic to eliminate supplementary systems maintained by responsibility centres until the Department has substantially modified its approach to financial management of resources. The Department anticipates that work on this area will begin in 1978-79.</p> <p>Monthly cash reports by allotment are received and inputted to central system.</p>

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<p>The regional accounting systems should be integrated with the Department's expenditure reporting system.</p> <p>The regional accounting systems and the Department's Cash Management Reports should separate the various activity elements within the Consumer Affairs program.</p> <p>Revenue summary reports should be distributed to the responsibility centres which collect the revenue.</p> <p><u>USE OF FINANCIAL REPORTS</u></p> <p>The Department's Cash Management Reports should be prepared for all responsibility centres having budgetary responsibility and spending authority.</p>	<p>This recommendation will be subject to further study during 1975.</p> <p>This recommendation will be implemented during 1975.</p> <p>This recommendation will be implemented during 1975.</p>	<p>The audit has confused allotment control with responsibility centre control. Cash must be on sub-allotment basis rather than on an activity basis.</p> <p>The study of the Revenue handling system has been completed and recommendations have been implemented as of October 1, 1977. The system now calls for the use of a cash blotter which is sent to the managers with the documents on a daily basis.</p> <p>Implemented</p>

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<p>Financial and Administrative Services should determine which reports are really necessary for responsibility centre use and discontinue the preparation of the remainder.</p> <p>Executive summary reports should be modified to present information in a less technical manner.</p> <p>At present the Department's handling of reports received from the Department of Supply and Services is causing excessive delays in the distribution of such reports to users.</p> <p>The Department should utilize the report distribution service of the Department of Supply and Services.</p>	<p>A major study is presently being conducted by Financial and Administrative Services to implement this recommendation.</p> <p>This recommendation will be implemented as a part of the major study referred to immediately above.</p> <p>The continuance of the distribution of reports from the Department of Supply and Services depends on the results of the special study referred to above.</p>	<p>Managers are requested once a year to specify reports required. Those not required are discontinued.</p> <p>Implemented</p> <p>Negotiations underway with D.S.S. to take over distribution. To be implemented as soon as possible in 1978/79.</p>

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<p><u>ACCUAL ACCOUNTING</u></p> <p>At present, financial reports present cash expenditures only.</p> <p>Significant accruals should be recognized in the Department's financial reports.</p> <p><u>RESOURCE MANAGEMENT REPORTING SYSTEM</u></p> <p>The Resource Management Reporting System provides output oriented information for certain of the Department's activity elements.</p> <p>The accuracy and usefulness of reports produced by the Resource Management Reporting System should be improved by: appropriate monitoring of input to the system; verification of the mechanical and typing accuracy of the reports produced; comparison of budgeted and actual units of output; and preparation of effective supplementary narrative analysis.</p>	<p>This recommendation will be implemented during 1975.</p> <p>This recommendation has been partially implemented. Implementation will be completed during 1975.</p>	<p>Accruals are not included in D.S.S. reports. They are included in the manual reports provided to senior managers. In addition, senior managers are provided with information concerning outstanding commitments and cash forecast.</p> <p>This system has been abolished in FY 1977/78.</p>
		<p>George Post Deputy Minister</p>

APPENDIX "PA-56"
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<p>SENIOR FINANCIAL OFFICER</p> <p>A Senior Financial Officer has not been designated and the appropriate duties have been carried out by several officers at different organizational levels.</p> <p>A Senior Financial Officer having strong financial qualifications and experience should be designated in writing, should report directly to the Deputy Minister and should be part of the departmental executive group through membership on the policy and executive committees. The written designation of the Senior Financial Officer should include the provision that the position is to provide strong functional direction over branch financial officers and other persons performing financial functions at the branch level and over their recruitment, development and evaluation.</p>	<p>A Senior Financial Officer will be designated with the terms of reference clearly stating his relationship with the departmental Executive and with Branch financial officers.</p>	<p>Director of Financial Services designated Senior Financial Officer in Deputy Minister's memorandum dated November 17, 1975. Senior Financial Officer reports through ADM-Administration to Deputy Minister and is a member of the departmental Executive Committee. Designation requires that he administer systems of financial administration, provide guidance at all levels on the organization, staffing and training of financial units and assist managers in performance evaluations of officers insofar as they relate to the discharge of financial functions.</p>	<p>The ADM (A) has been designated Senior Financial Officer by the Deputy Minister effective April 1, 1977.</p>

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<p>STAFFING OF FINANCIAL FUNCTION</p> <p>The availability of appropriate financial expertise is required within each branch due to the complexity of branch operations, the diversity of financial system requirements and the need to give functional direction on branch accounting matters to responsibility centre managers and provide knowledgeable financial advice to branch management.</p> <p>A financial officer, whose immediate superior is either the Branch Head or the Senior Financial Officer, should be designated in each branch. Each should have adequate financial qualifications in the opinion of the Senior Financial Officer and, if he deems it necessary, be classified within the financial administration ("FI") group at the appropriate level.</p>	<p>Departmental policy now requires that this recommendation be effected as soon as is feasible.</p>	<p>Recommendation implemented in Geological Survey of Canada, CANMET and CCRS; under review in Surveys and Mapping Branch.</p>	<p>Recommendation implemented in Office of Energy Conservation. With the redesignation of the S.F.O., at the ADM-A level, the Branch Financial Officer positions for GSC, Canmet and CCRS are being reexamined with a view of their reporting to Branch Heads. Classification and staffing of financial officer positions in Surveys and Mapping Branch, Executive Offices and the Energy Sector should be completed during 1978-79.</p>

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<p>A comprehensive training program should be documented and implemented for Financial Services Division staff, branch financial officers and other persons performing financial functions within the branches.</p> <p>FINANCIAL MANUAL</p> <p>The majority of the departmental Financial Manual has not been written and much of what has been written lacks sufficient detail for use at branch and responsibility centre levels.</p> <p>The departmental Financial Manual should be completed with financial responsibilities and procedures stated in detail for responsibility centres, branches and Financial Services Division.</p>	<p>The recommended training program will be developed and operated on a regular basis as soon as the financial systems and related manual have been developed.</p> <p>Completion of the departmental Financial Manual has been given high priority, giving due attention to the level of detail required.</p>	<p>No change. Implementation contingent on completion of Financial Manual and development of revised financial management system.</p> <p>Three people working full-time on Financial Manual. Work to continue until Manual is completed. Out of 20 Chapters; 6 are complete, 2 are in first draft and 2 are in second draft.</p>	<p>Treasury Board in co-operation with the Financial and Personnel functions of various government departments and agencies and the Public Service Commission has initiated a government wide FI resource planning project. The first conference took place on June 18, 1977. Prior action and plans are documented in combined T.B./P.S.C. Circular 1977-21 dated April 19, 1977.</p> <p>Thirteen chapters are completed, one chapter is in first draft and two of the completed chapters are being extensively revised. Until such time as all subjects are covered Treasury Board guidelines will serve to provide the basic instructions.</p>

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<p>DOCUMENT CONTROL</p> <p>Source documents are now batched in Financial Services Division. However, if batching were instituted at the earliest possible point in the accounting system, it should provide better document control and more accurate cut-off information that is now available to operating managers.</p> <p>Batch control of documents input to the central financial information system should be initiated and carried out at the responsibility centre or branch level.</p> <p>Inadequate evidence is retained in the Department to enable effective subsequent management or audit review of the controls applied to specific transactions. The original source documents such as suppliers' invoices, travel claims, cheque requisitions and coding forms are sent to the Department of Supply and Services.</p>	<p>Appropriate batch control procedures are now fully implemented.</p>	<p>Action complete.</p>	<p>Action complete.</p>

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<p>The original source documents showing signatures under Section 27 of the Financial Administration act and other controls should be retained in Financial Services Division.</p> <p>PRE-AUDIT</p> <p>Pre-audit procedures are not uniformly established throughout the Department and some functions are duplicated at different organizational levels.</p> <p>Uniform pre-audit procedures should be established and documented and their performance should be evidenced by the initials of those performing the various pre-audit functions being placed on originals of source documents, within an appropriately designated audit stamp.</p>	<p>The original source documents duly pre-audited according to uniform instructions and stamped to evidence that all necessary steps have been carried out, will be retained in Financial Services Division.</p> <p>Uniform pre-audit procedures will be established and documentation will be made of audit steps performed by initials being placed over an audit stamp on original source documents.</p>	<p>Originals of source documents are now retained in Financial Services Division.</p> <p>Uniform pre-audit procedures established.</p> <p>Chapter in Financial Manual documenting procedures to be issued February 1976.</p>	<p>Action complete.</p> <p>Action complete.</p>

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PAYMENT CONTROL			
The amount figure shown on departmental cheque requisition forms can be raised fraudulently after the application of the signature under Section 26 of the Financial Administration Act.	The cheque requisition amount field will be completed so as to eliminate the possibility of raising the amount.	Action complete.	Action complete.
The cheque requisition amount field should be completed in such a way that additional digits cannot be inserted in front of those originally entered.			
A review of cash receipts disclosed that there have been some instances of duplicate payment of supplier's invoices.			
One copy of the invoices submitted by suppliers should be stamped "original invoice" in coloured ink when initially received in the Department and cheque requisitions should be processed only if they are accompanied by this original invoice.	All copies of invoices other than the original will be stamped "COPY" to prevent an expenditure being made where it can only be supported by a duplicate.	Memorandum documenting procedures prepared; to be issued with effective date April 1, 1976 or earlier depending on translation.	Action complete.

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<p>PAYROLL</p> <p>Delays in the recording of overtime costs and the appropriate costs relating to employees transferred into and out of the Department result in inaccuracies in the financial reports. Duties are improperly segregated in that those persons responsible for preparing input to the payroll system also receive the pay checks for distribution. No independent predetermined controls are established over payrolls.</p> <p>The Senior Financial Officer should be given the responsibility of ensuring the adequacy of the existing system of financial controls operated by the Personnel Branch over payrolls and the system of man-year accounting.</p>	<p>The Senior Financial Officer will be given the responsibility and will carry out the appropriate review.</p>	<p>Auditor General recommendations having government-wide application include a recommendation for a study, "to determine how departments could better control payroll documentation up to point of submission to a central or regional pay office".</p> <p>Departmental system requirements must therefore be examined within this government-wide context.</p>	<p>The Senior Financial Officer has been given responsibility for ensuring the adequacy of the existing payroll system. Treasury Board Circular letter 1977-37 dated July 28, 1977 requires the department to prepare a plan cover all the points raised in the observation. The EMR Pay Administration plan, submitted to the T.B. Secretariat in the fall of 1977, was approved in principle on April 11, 1978. Development will proceed during 1978-79.</p>
		<p>Clarification and direction to be requested from Treasury Board.</p>	

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<p>REVENUE AND ACCOUNTS RECEIVABLE</p> <p>An annual review of fees charged and free services should be conducted by the Senior Financial Officer and recommendations should be made annually to Treasury Board. Such recommendations should be supported by figures showing the fees being charged, the recommended fees and all costs applicable to each fee charged.</p> <p>Weaknesses have been identified in existing accounting procedures and controls over revenues and accounts receivable relating to lack of proper segregation of duties: failure to maintain proper control accounts and, where these are maintained, failure to balance them regularly with subsidiary records: lack of preparation of monthly aged accounts receivable listings for submission to management and lack of defined collection procedures to minimize loss of crown assets.</p>	<p>A periodic analysis of fee structures and related costs will be conducted.</p>	<p>Senior Financial Officer to carry out annual review in December of each year of fees charged and free services provided, report findings and make recommendations to departmental Executive Committee for appropriate action.</p> <p>First report to be provided for year ended December 31, 1976.</p> <p>Summary of all program outputs and related departmental policy being compiled as part of current program activity definition.</p>	<p>The Senior Financial Officer has implemented the annual review and a report will be forwarded to Treasury Board effective December 31st, 1978.</p>

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<p>A complete review should be made of revenue and accounts receivable systems with particular attention to the following:</p> <p>(a) Duties relating to the maintenance of accounts receivable and revenue records should be segregated in such a way that no one individual can receive cash, maintain accounts receivable records and issue billings and credit notes.</p> <p>(b) Control accounts for each accounts receivable system should be maintained and should be balanced independently with the listing of the subsidiary accounts receivable records.</p>	<p>The systems of revenue and accounts receivable will be fully integrated with the central financial information system and changes will be made to give effect to the maintenance of proper controls, segregation of duties, aging and collection procedures, with appropriate consideration being given to uniformity throughout all branches of the Department.</p>	<p>Chapter in Financial Manual covering accounting procedures and controls for revenue and accounts receivable is being completed.</p> <p>The review of departmental credit policy has been discontinued because the proposal to eliminate the granting of credit for off-the-shelf products has been rejected by the Branch with the largest volume.</p>	<p>A completed chapter on Accounts Receivable is now in place. The procedures address all observations except that the accounts are not integrated with the F.I.S. in view of the small volume of receivables in most Branches.</p>

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<p>(c) Monthly aged detail listings of accounts receivable should be prepared for management visibility and control.</p> <p>(d) Collection procedures should be instituted and documented on a uniform basis throughout the Department and be approved by the Senior Financial Officer.</p>			
<p>MATERIELS AND CAPITAL EQUIPMENT INVENTORIES</p> <p>Some branches do not make an annual physical count of unit stores as required by the materiel management manual. Internal stores issues are made to branch personnel without supporting documentation. Access to unit stores areas is not restricted to storeroom personnel. Inventory</p>	<p>The Senior Financial Officer will ensure correction of identified deficiencies and the required amended procedures will be reflected in the Financial Manual.</p>	<p>Deputy Minister's memorandum dated November 14, 1975 requested all areas to advise whether materiel management practices were considered adequate and what remedial action, if any, was planned.</p>	<p>Action was initiated in 1975 to improve materiel management practices in the stores installations throughout the Department and is 85% (of value) complete.</p>

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<p>records are maintained by employees who initiate purchase requisitions for stores and receive and issue stores materiels. There are no accounting control procedures to ensure that all purchase of equipment are recorded in the detailed equipment inventory records and in several branches these records are not accurate. In addition inventory levels are not evaluated in relation to asset use.</p> <p>The Senior Financial Officer should ensure correction of the identified deficiencies in inventory control systems.</p>		<p>All areas except Surveys and Mapping Branch have replied. Following receipt of their reply, all replies will be summarized and consolidated in a report to the Deputy Minister. Materiel management function to be reviewed annually on department-wide basis by internal financial audit following request of Senior ADM. First review and report to be completed in 1976.</p>	<p>EMR Internal Audit has carried out a number of internal audits paying particular attention to Materiel Management. Observations made have been rectified.</p> <p>A separate chapter is being developed in the Financial Manual to deal with the recording of assets as acquired.</p>

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<p>SPECIAL PROJECTS DEPOSITS</p> <p>There are no detailed accounting procedures covering special project deposits received from outside organizations for research work. Control weaknesses exist over the disbursement of funds and the disposition of balances on completion of projects.</p>			
<p>Departmental financial control procedures relating to special deposits received under Section 15 of Part II of the Financial Administration Act should be developed and documented and approval of these procedures should be obtained from Treasury Board.</p>	<p>These procedures have already been documented and Treasury Board approval has been obtained.</p>	<p>Action complete.</p>	<p>Action complete.</p>

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<p><u>INTERNAL AUDIT</u></p> <p>Internal audit was not carried out prior to 1974. Since that time Audit Services Bureau have been carrying out internal audit functions under a three-year audit program submitted by them, with completion scheduled for April 30, 1977.</p> <p>The internal audit program submitted by Audit Services Bureau should be completed within the stipulated three-year time period, under the supervision of the Chief, Internal Financial Audit.</p>	<p>The Department concurs with the recommendation with respect to the time period for normal completion of the internal audit program.</p>	<p>Audit program covers 3-year period April 1, 1974 to March 31, 1977. Status as at December 31, 1975:</p> <p>Complete</p> <ol style="list-style-type: none"> 1. CCRS Audit 2. Explosives Branch Coverage 3. Surveys & Mapping 4. Mineral Development <p>Partial</p> <ol style="list-style-type: none"> 1. CANMET (Budget and Revenue) Audit Coverage 2. Earth Physics (Budget and Revenue) -Out-standing items in brackets 3. Geological Survey of Canada (Budget) 4. Energy Policy (Budget and Expenditure) 5. Financial Management and Financial Information Systems (Annual Reports 75-76 & 76-77) 	<p>An Internal Financial Audit Group has been established within the Department to operate the three-year audit cycle plan.</p> <p>The Chief of Internal Financial Audit is responsible for the three-year plan and staffing actions are in progress to build-up the auditing capability in order to achieve the plan objectives.</p> <p>Staff turnover and difficulties in hiring appropriately qualified personnel have resulted in slippage of approximately one year.</p>

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<p>Departmental Financial Control System Observations</p> <p>Section 11 of Part II of the Financial Administration Act should be developed and documented and approval of these procedures should be obtained from Treasury Board.</p>	<p>These procedures have already been developed and documented.</p>	<p>Out-standing</p> <ol style="list-style-type: none"> 1. Polar Continental Shelf Project 2. Planning and Evaluation 3. Computer Science Centre 4. Technical Field Support Services 5. Other Components of Administration Sector 	<p>The Chief Internal Financial Audit submits his audit reports directly to the Deputy Minister and reports to the Senior Assistant Deputy Minister. An Audit Committee chaired by the Senior Assistant Deputy Minister has also been established to provide the Internal Audit group with policy and functional directions. The terms of reference of the Audit Committee have been established and approved by the Executive Committee in writing.</p> <p>The Auditor General's representative has recently examined the minutes of meetings as well as the terms of reference of the Audit Committee. No comments have been received.</p>

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<p>The Chief, Internal Financial Audit reports to the Senior Assistant Deputy Minister in order to ensure adequate consideration of audit findings and recommendations. An audit committee should serve as an effective organizational device to assist the Senior Assistant Deputy Minister with respect to his responsibilities concerning the internal audit function.</p> <p>An audit committee should be established and documentation made of its terms of reference, which should include the annual review of the scope of internal audit coverage, the findings and recommendations contained in audit reports and the evaluation of the performance of the internal audit group at appropriate intervals.</p>	<p>The Department will establish an audit committee with appropriate terms of reference.</p>	<p>Terms of reference to be drafted. Executive Committee to sit as Audit Committee at scheduled times.</p>	<p>Action complete.</p>

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<p>PROGRAM ACTIVITY STRUCTURE</p> <p>Activity and sub-activity descriptions which relate generally to organizational lines are recognized by the Department as not being appropriate for output performance measurement.</p> <p>The activity and sub-activity definitions should be revised in all programs and submitted to Treasury Board for approval.</p>	<p>These revisions are already well advanced. The Department has recognized the shortcomings of its present financial system and is embarking on a complete restructuring of it. This restructuring will incorporate all of the recommendations included under "Project Accounting", "Budgetary Control", "Commitment Control" and "Financial Reporting".</p>	<p>Earth Sciences - program activity structure definition completed.</p> <p>Mineral and Energy Resources-program activity structure definition underway.</p> <p>Administration - program activity structure definition to be undertaken as soon as possible.</p> <p>Status report to be presented to Executive Committee shortly.</p>	<p>The department decided to move to a Program/Activity structure based on four programs: Energy, Minerals, Earth Science Services and Administration. Program and Activity objectives and Program descriptions have been developed and have received the approval of Treasury Board. The estimates for 1978-79 are in the new format. Action complete.</p>

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<p>PROJECT ACCOUNTING</p> <p>Projects and process structures, the fundamental level of operations for which costs should be captured and controlled, have not been fully defined within certain sectors of the Department such as Energy Development, Mineral Development and Administration.</p> <p>Project and process structures should be defined for all activities.</p> <p>Cost-based project accounting systems should be installed in all branches of the Department to report periodically on the status of projects.</p>	<p>Project and process structures will be developed as soon as the revisions to the activity and sub-activity definitions are completed.</p> <p>See reply under Program Activity Structure.</p>	<p>Program activity structure definitions are required before the identification and definition of project/process structures and criteria for effectiveness and efficiency measurement can be undertaken. Since program activity structures are currently being defined, it is difficult to forecast a target date for completion of the subordinate task, however an earliest possible date would be sometime in 1977.</p>	<p>Extensive program analysis and development of project structures was carried out in 5 Branches of the Science and Technology Sector as part of the OPMS Feasibility Studies completed in the spring of 1977. Appropriate project structures consistent with the four departmental programs are in place.</p> <p>A cost-based project accounting system has been recognized as a required element within the New Financial Information System. Pending the detailed study and development of this system partial costs are currently being collected at the project level. The overall departmental policy with respect to planning and control was issued by the Deputy Minister on August 9, 1977 and systems to implement this policy will be implemented in due course.</p>

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<p>Valid dollar and non-dollar criteria for the measurement of efficiency and effectiveness of project progress should be developed and documented and project expenditures incurred should be compared with project plans for performance monitoring and for benefit/cost analysis.</p>	<p>See reply under Program Activity Structure.</p>	<p>The requirements Definition Study phase for the development of the new financial information system approved by the Executive Committee on January 8, 1976 is underway. The terms of reference for the study call for a review to determine project cost accounting system requirements.</p>	<p>As a result of the 5-Branch OPMS Feasibility Studies conducted in the department it has been recognized that the conventional efficiency and effectiveness of the OPMS approach cannot be applied to the majority of departmental operations which are Research and Development and Policy oriented in nature. With the exception of those operations in the Survey and Mapping Branch where OPMS is applicable the studies referred to recognize the requirement for Project Management Systems as the alternative means of measuring operational performance. Basic Project Management Systems are in place in most of the Department and are scheduled for implementation throughout the department to meet the 1980 target date established by the Treasury Board Policy Directive 1976-25.</p>

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<p>BUDGETARY CONTROL</p> <p>There is a lack of budgetary control because monthly budgets for many responsibility centres have not been put into the central financial information system. Many of those have used 1/12 of the annual budget to arrive at monthly budget figures. In addition, budgetary changes including allocations from other government departments have been input late.</p> <p>Monthly budgets should be put into the central financial information system for all responsibility centres based on realistic estimates of monthly expenditures.</p>	<p>See reply under Program Activity Structure.</p>	<p>August 1975 memorandum from Deputy Minister outlined the requirement that monthly budgets be put into the financial information system; all Branches have complied. This subject will be covered in the Financial Manual.</p>	<p>Action complete through specific annual instructions.</p>

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<p>COMMITMENT CONTROL</p> <p>Delays occur in entering commitment data and commitments expected to be liquidated within the current month are usually not entered in the integrated commitment control system. This results in inaccurate commitment controls whenever any commitment has not been entered into the system and it does not get fully liquidated within the current month.</p> <p>All commitments should be put into the integrated commitment control system whenever the commitments are to be fully liquidated within the current month or not.</p>	<p>See reply under Program Activity Structure.</p>	<p>This recommendation is at variance with a similar recommendation having government-wide application. The latter requires that, "Departments ... record commitments only as necessary towards the end of the year. This is more in line with Treasury Board directive requiring the recording of commitments (excluding the continuing record by fiscal year for capital, grants, contributions and multi-year expenditures) in total in periodic budgetary control reports.</p> <p>Requirements Definition Study phase for new financial information system to review and determine responsibility centre and departmental requirements for the recording and reporting of commitments.</p>	<p>Action complete.</p>

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<p>FINANCIAL REPORTING</p> <p>The central financial information system monthly reports receive limited use throughout the Department because of delays in entering expenditure and commitment data and are subject to criticism concerning report format and appropriateness of report content.</p> <p>Monthly reports from the departmental computer should comply with the revised activity and sub-activity structure and be in a format appropriate for the use of department management at all levels.</p>	<p>See reply under Program Activity Structure.</p>	<p>Report requirements will be developed as part of Requirements Definition Study and subsequently embodied in new financial information system.</p>	<p>Monthly Financial reports comply with the old Program Activity Structure. Revision will be made to reflect the revised Program activity Structure during 1978-79.</p>

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<p>Concise supplementary financial management reports should be prepared monthly within each branch highlighting significant variances from budget and their analysis and disclosing aged control account balances of accounts receivable.</p>	<p>See reply under Program Activity Structure.</p>	<p>The supplementary financial management reports are prepared monthly within each branch and are submitted to the Senior Financial Officer for review. The reports are also submitted to the Executive Committee for review. The reports are also submitted to the Auditor General for review.</p>	<p>Concise supplementary financial management reports are provided by the Senior Financial Officer on a monthly basis for review by the Executive Committee.</p> <p>Deputy Minister Energy, Mines and Resources</p>

APPENDIX "PA-57"

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<p>DESIGNATED FINANCIAL OFFICER</p> <p>*The Minister should designate the Assistant Under Secretary of Finance and Administration or the Director-General of Finance and Administration as the Senior Financial Officer.</p>	<p>The responsibility for providing senior financial advice to departmental management is well understood within the organization. The lack of formal documentation confirming the Minister's designation of the responsibility will now be rectified.</p>	<p>The Department has current systems under review. The responsibility for providing senior financial advice to the Departmental management is well understood within the organization. The Director-General, Finance and Management Services, through the Deputy Under Secretary (Administration) is responsible for Departmental financial operations.</p>
<p>RESTRUCTURE</p> <p>*An imbalance exists in the allocation of staff resources with many man-years invested in detailed post-audit of limited value, while internal financial audit is neglected and more effective financial management information and support service is needed.</p> <p>*The Department should restructure its financial function to provide a more innovative management information and support service and to take full advantage of the scope for more effective financial control.</p>	<p>The Department intends to develop an internal audit capability and to phase out the detailed financial audit now performed on both a pre- and post-payment basis.</p> <p>Studies on all aspects of financial administration are being undertaken with the object of reorganizing the financial functions of the Department to conform more closely with the Treasury Board Guide on Financial Administration and to correct shortcomings noted in this report.</p>	<p>The Department is improving its internal financial audit system in 1978/79 and has revised audit procedures on post accounts. The complexities of foreign travel and removal would appear to preclude any further reductions in detailed audit.</p> <p>The Financial function has been restructured to provide improved management information and support service and for more effective financial control.</p>

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<p>FUNCTIONAL DIRECTION</p> <p>The designated Senior Financial Officer should ensure that financial policies and directives are communicated to all persons for whom he has functional responsibility.</p> <p>Senior Financial Officers should play a more active role in preparing position descriptions and in reviewing performance of more junior financial staff throughout the Department.</p>	<p>Financial policies and directives are being communicated throughout the Department through the Manual of Financial Management and Financial Management Letters.</p> <p>The Director, Finance Division, is consulted on the position descriptions of all financial staff and participates in the performance review of all Fis.</p>	<p>Financial policies and directives are being communicated throughout the Department through the Manual of Financial Management and Financial Management letters.</p> <p>Senior Financial officers are involved in preparing position descriptions and in reviewing performance appraisals of all financial staff.</p>
<p>MANUALS</p> <p>The Department has developed comprehensive manuals of Materiel Management, Property Management and Financial Management mainly for post operations.</p> <p>The Manual of Financial Management should be extended to include at least the following:</p> <p>Headquarters accounting and audit procedures Organization charts Descriptions of all financial systems Procedures for control of revenue and expenditures Budgetary control procedures Financial reporting procedures</p>	<p>There has been some delay in completing certain sections of the Manual and an officer has now been recruited specifically for this purpose.</p>	<p>Work is continuing on the Manual of Financial Management and sections have been developed. This is an on-going program and is expected that most sections will be completed in 1978/79.</p>

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<p>ORGANIZATION CHARTS</p> <p>The Department should have a current, approved master organization chart and sub-charts showing all reporting relationships including those related to functional responsibilities.</p>	<p>As the Department's pattern of organization creates an unusually large number of functional relationships on the operational as well as the administrative side, it is considered quite impractical to display them on a single master organization chart. On the other hand, it is fully agreed that the responsibilities within the financial function should be adequately documented and measures are being taken to ensure that this is done.</p>	<p>The Department has a current, approved master organization chart showing the line reporting relationships, however, because of the unusually large number of functional relationships on the operational as well as the administrative side, it is considered impractical to display them on the master chart.</p>
<p>POSITION DESCRIPTION</p> <p>Position descriptions for officers with financial responsibilities should be reviewed and when necessary should be redrafted to emphasize financial management responsibilities and tasks.</p>	<p>The Department agrees with this observation and will incorporate the recommendation in the normal position description review performed by the USSEA under delegation from the Public Service Commission.</p>	<p>The Department agrees with this observation and is incorporating the recommendation in the normal position description review exercise.</p>
<p>DELEGATION OF AUTHORITIES</p> <p>The delegation of authorities document signed by the Minister should specify that:</p> <p>(a) delegated authority shall not be redelegated:</p>	<p>While not included on the delegation of authorities document the Department is ensuring compliance with these requirements by performing a detailed financial audit, subject to the undernoted exceptions.</p>	<p>The instrument of delegation has been amended to take into account observation's (a), (b), and (c). Spending authority and payment authority are not being exercised by the same person for a particular payment and payment authority is not now delegated below the Financial Administration 2 level.</p>

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(b) no person in an acting capacity shall be permitted to exercise the authorities given to a position unless properly designated in writing by an officer to whom the incumbent of the position reports		
(c) payment authority shall be exercised only when the certificate required under Section 27 of the Financial Administration Act has been provided by a person delegated appropriate spending authority;		
(d) spending authority and payment authority shall not be exercised by the same person for a particular payment; and	(d) occasionally spending authority and payment authority is exercised by the same senior officer for certain payments of a recurring nature, where another officer with the requisite authority is unavailable;	
(e) payment authority shall not be delegated to positions classified below the Financial Administrator 2 level.	(e) since payment authority is presently restricted primarily to Finance Division following detailed audit, some experienced personnel at the Clerical and Regulatory level 6 do authorize payments within specified financial limitations.	

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<p>PAYROLL</p> <p>*The responsibility for the preparation of payroll data and the updating of payroll records is primarily a personnel function. Personnel officers are not financially oriented and there is a lack of awareness of the need for financial controls over payroll.</p> <p>*Controls over payroll procedures both at headquarters and posts abroad should be established and documented. The responsibility for establishing and monitoring these controls should be assigned to financial officers.</p> <p>OTHER EXPENDITURES</p> <p>*The Department should ensure that accounting controls in the system for expenditures are established at the earliest possible point in the process and maintained throughout the manual, mechanical and computer operations.</p>	<p>The preparation of payroll data and updating records is performed by compensation clerks supervised by an Administrative Officer who is fully qualified in compensation matters. A financial officer functionally responsible to the Director, Finance Division, exercises control over the salaries and allowance budgets.</p> <p>While control procedures do exist, it is agreed that they should be identified and documented. Financial officers will be involved in the documentation and monitoring.</p> <p>This recommendation will be implemented with the introduction of detailed commitment control procedures now being formulated.</p>	<p>The preparation of payroll data and updating records is performed by compensation clerks, supervised by an Administrative officer, who is fully qualified in compensation matters. A financial officer functionally responsible to the Bureau of Finance exercises control over the salaries and allowance budgets.</p> <p>Complete documentation of the payroll procedures at Headquarters has been finalized and these procedures are currently being reviewed to ensure proper controls are present in the system.</p> <p>Uniform commitment control procedures were introduced at Headquarters in 1977/78. Together with existing cash and budgetary controls, for both Headquarters and posts abroad, these provide the necessary continuity in the financial control system.</p>
<p>REVENUE</p> <p>*Procedures and controls for the collection and accurate recording of all revenues should be documented.</p>	<p>The procedures respecting revenues and other accounts receivable will be documented in the Manual of Financial Management.</p>	<p>Procedures and controls have been finalized and documented and will be incorporated in the Manual of Financial Management.</p>

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<p>CONTROL OF ASSETS</p> <p>*All accountable furniture, fixtures and equipment should be physically controlled on the basis of quantity, cost and location. Numbered tags should be used, where appropriate.</p> <p>*The Department should integrate the subsidiary accounting system for headquarters' asset control into the system in effect for controlling capital assets abroad.</p> <p>*The Department should reconcile annually total acquisitions of accountable assets recorded in the subsidiary system to totals of line objects in the principal accounting system.</p>	<p>The control of materiel assets at posts is provided for through a computerized inventory system accompanied by physical checks, as detailed in the Manual of Materiel Management. A similar system is being introduced for materiel assets at Headquarters but will be segregated from the former for administrative convenience.</p> <p>The feasibility of reconciling acquisitions as recorded in the computerized inventory system with total expenditures by line objects will be considered during the departmental study of all aspects of financial administration.</p>	<p>For a number of reasons, the present computerized inventory system for the control of materiel assets at posts, has not attained the desired results. It has, therefore, been decided to introduce a decentralized manual system for accounting for all our materiel assets for both posts abroad and headquarters, which will take effect July 1, 1978. The department does not consider it appropriate to utilize numbered tags to identify assets in use.</p> <p>The Department accounts for and controls its physical assets on a unit basis. Because the government is on a cash accounting system and assets are not amortized over their expected useful life, historical cost control is meaningless. Therefore, any additional control, which might result from annual reconciliations of the cash accounting system to the asset inventory system, would not appear to justify the administrative effort required.</p>

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<p>INTERNAL AUDIT</p> <p>An Inspection Service Division reporting to the Under Secretary of State conducts operational audits of posts abroad which include limited tests of financial systems and procedures. There has been no internal audit of the headquarters and passport operations.</p> <p>*The scope of operational audits at posts abroad should be expanded to give greater coverage as well as to include reasonable tests of financial systems and procedures.</p> <p>*There should be an internal audit of the headquarters and passport operations.</p>	<p>The scope of audits will be expanded during the current year as a consequence of the provision of additional man-years which permits the formation of two four-man inspection teams. In addition, in the context of the departmental study on all aspects of financial administration, consideration will be given to a further expansion.</p>	<p>Since mid-1976, the two four-man inspection team concept has been in effect with a financial auditor assigned to each team. This concept has enabled the Inspection Service to visit a larger number of Posts and move toward the ultimate goal of reducing the interval between visits to each of the over 120 Posts abroad, in accordance with the directives and guidelines set forth in the Treasury Board Guide on Financial Administration.</p> <p>Effective April 1, 1978, the addition of two FI positions has been approved by Treasury Board, which will form the nucleus of a Financial Audit Section in the Inspection Service, to plan, organize and carry out financial audits of Headquarters responsibility centres including the operations of the Passport Office in Ottawa. During 1971 and 1972, and in 1976, Inspection Teams carried out operational audits of the operations of the regional passport offices located across Canada and periodic audits will continue. Financial audits at Posts have always included the audit of passport operations.</p>

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<p>The Department should establish an Audit Committee which would:</p> <p>(a) review internal audit report and actions taken on findings; and</p> <p>(b) approve the audit coverage proposed by the internal audit group.</p> <p style="text-align: center;">BUDGETARY CONTROL</p> <p>FORECAST AND MAIN ESTIMATES</p> <p>There should be better documentation of all planning decisions and reviews.</p>	<p>The establishment of an Audit Committee will be considered in the context of the departmental study on all aspects of financial administration.</p> <p style="text-align: center;">BUDGETARY CONTROL</p> <p>It is considered that Planning decisions and reviews are adequately and closely controlled. However, it is agreed that they could be better documented in a formal sense.</p>	<p>A draft of the proposed role and functions of the Audit Committee has been prepared and is undergoing further review in the Department.</p> <p>The program forecasts and main estimates procedures are primarily based on Treasury Board's guidelines. The Department places a great deal of emphasis on the preparation of these documents and they form a major part of the planning process. Other planning decisions and reviews are of a continuous nature in order for the Department to update its objectives and activities. Formal documentation of major decisions and reviews is available in the minutes of the Senior Management Committee.</p>
<p>MANPOWER BUDGETING</p> <p>The Department has in the past budgeted 100% of man-years and salary dollars. Unforeseen costs such as overtime and casual labour have been covered out of reserves created in salary dollars due to delays in filling vacancies.</p>		<p>The Department has continued to budget for 100% of its man-years and salary dollars. Where there is significant decentralization of budgetary responsibility, the total of the budgets of individual responsibility centers may exceed the cash authority. This practice</p>

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<p>Salary dollars included in the Main Estimates should reflect conditions imposed by time lags in filling vacancies. The Department should ensure that each known expenditures such as overtime and casual labour is forecast and reported by separate line object.</p>	<p>The Program Forecasts and Estimates Manual does not require that any adjustment be made for time lags in filling vacancies. Since the net result would be comparable the Department considers it more realistic to budget salaries in the gross amount to cover continuing and casual employment than to attempt to forecast separately. Overtime is in fact budgeted for by separate line object and has been for a number of years.</p>	<p>is justified as lapses will occur in some areas which may not be recognized in time to permit transfer and proper utilization of funds in other areas. Overtime is budgeted and reported by separate line object and it is proposed that casual labour will be separated in 1979/80.</p>
<p>BUDGET PROCEDURES</p> <p>*The Department should formalize and document policies concerning the requirements, preparation, challenge and approvals of budgetary submissions including identification of independent verification of mechanical and clerical accuracy of the submissions and supporting documents.</p>	<p>The Department will formalize and document policies and procedures on budgets in the Manual of Financial Management, Verification of submissions will become part of the standing procedures.</p>	<p>The Department is formalizing and documenting policies and procedures on budgetary submissions. Verification of the accuracy of the submission is now part of the standing procedures.</p>
<p>*Improved budget variance analysis procedures should be developed.</p>	<p>Action will be taken to improve variance analysis as a consequence of a recent organizational change in Finance Division.</p>	<p>Action is underway to improve variance analysis reporting and will be expanded as financial management procedures are improved.</p>

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<p>COMMITMENT CONTROL</p> <p>The system of commitment accounting and control throughout the Department should be refined and documented to provide accurate and consistent recording in the financial reports.</p>	<p>It is agreed that commitment accounting and control should be refined and documented. Different systems are being studied at the present time in order to develop the most appropriate systems for departmental operations.</p>	<p>Commitment accounting and control has been refined and documented to provide accurate and consistent recording in financial reports.</p>
<p>STAFFING</p> <p>The Department should make every effort to ensure that the staffing of the Estimates and Forecasts section is commensurate with the senior nature of the responsibilities involved and is capable of providing an effective support to responsibility centres.</p>	<p>The staffing and reorganization of the Estimates and Budgets Section will be one of the prime considerations of the departmental study on all aspects of financial administration.</p>	<p>A new Resource Planning and Analysis Division has been established and the staffing levels are commensurate with the senior nature of the responsibilities involved.</p>
<p>FINANCIAL REPORTING</p> <p>While the Department utilized the services of the Department of Supply and Services for its financial reporting, it also maintains its own accounting system for allotment control purposes.</p> <p>Reconciliations of financial information produced by the Department's accounting system and that produced by DSS should be reviewed and initialled by a senior financial officer.</p>	<p>DSS provides a cash and a budget reporting service to the Department which maintains separate cash and allotment records for control and reconciliation purposes.</p> <p>In future reconciliations between departmental accounting records and DSS will be reviewed and signed by senior officers in Finance Division.</p>	<p>DSS provides a cash and a budget reporting service to the Department which maintains separate cash and allotment records for control and reconciliation purposes.</p> <p>Reconciliations between departmental accounting records and DSS are now reviewed and signed by the senior officers in the appropriate sections of the Accounting and Financial Services Division.</p>

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<p>The Department should study and develop means of improving the system of financial reporting, preferably through the services of DSS, specifically to implement:</p> <p>(a) man-year utilization;</p> <p>(b) accurate commitment accounting; and</p> <p>(c) accrual accounting when necessary.</p> <p>The Department should exchange expenditure input data with DSS in machine readable format, and should continue to explore possibilities of minimizing any duplication in data preparation and financial reports.</p>	<p>This recommendation will be considered during the study now under way on all aspects of financial administration.</p> <p>An experimental project to provide input data by cassette tape is now in the planning stage in co-operation with DSS.</p>	<p>The Department has improved its internal man-year utilization reporting system and has implemented an internal commitment control system. Accrual accounting has had limited value in government because the Consolidated Revenue Fund is by law, a cash account. However, year end procedures have been developed to provide the Department with improved year end financial data and will comply to the new Payables at Year End procedures when they are implemented.</p> <p>The Department is presently conducting a detailed study on overall Financial Management reporting requirements along with an assessment to determine what type of accounting equipment is required in the Department and input data to DSS in machine readable form is being considered.</p>
<p>PASSPORT OFFICE</p> <p>The Operating Procedures Manual should be completed to include all control procedures for revenue and expenditures.</p>	<p>Control procedures exist as directives and are followed in practice. The Operating Procedures Manual is designed primarily to describe the normal operating procedures to be followed by Passport Office staff in processing applications and issuing passports. Chapters are provided for support services such as Personnel, Finance and Administration and it is intended to complete these as soon as possible.</p>	<p>Control procedures exist as directives and are followed in practice. The Operating Procedures Manual is designed primarily to describe the normal operating procedures to be followed by Passport Office staff in processing applications and issuing passports. The chapters provided for support services such as Personnel, Finance and Administration remain incomplete due to the lack of staff resources resulting from turn over of staff, language training and priority operational projects.</p>

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>The possibility of integrating the departmental system as it applies to the Passport Office and the accounting system of the Passport Office into the DSS system should be investigated.</p>	<p>This recommendation will be considered during the study on all aspects of departmental financial administration.</p>	<p>In view of the proposed move of the Passport Mail operations to Sydney, Nova Scotia, integration of the two accounting systems is now not feasible.</p> <p style="text-align: right;">Under-Secretary of State for External Affairs</p>
<p>Reconciliations of financial information produced by the department's accounting system and that produced by ESS should be reviewed and initiated by a senior financial officer.</p>	<p>In future reconciliations between departmental accounting systems should be reviewed and initiated by a senior financial officer.</p>	<p>Reconciliations between departmental accounting records and those of the ESS should be reviewed and initiated by a senior financial officer.</p>

APPENDIX "PA-58"

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE April 25, 1978

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REPORTING Finance

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p><u>COMMON TO DEPARTMENT AND SECRETARIAT</u></p> <p>ORGANIZATION</p> <p>Either the position of Director, Finance, Personnel and Administration Branch or one of the positions of Assistant Director should be filled by a person with a qualified accounting background.</p> <p>FUNCTIONAL RESPONSIBILITIES</p> <p>The responsibility of the Financial Services Division for giving functional guidance and direction in financial matters should be defined and communicated through the Manual of Internal Administration.</p> <p>TRAINING AND DEVELOPMENT</p> <p>No appropriate training programs are offered on the Department's and Secretariat's financial management and control systems.</p> <p>Financial Services Division's training and development program should be extended to cover administrative officers having financial responsibilities within the branches.</p>	<p>Agree. This would be desirable</p> <p>This will be more completely documented in the Manual of Internal Administration by August 31, 1975.</p> <p>There is no general or continuing requirement for such training. Individual needs are met through courses conducted by the PSC and special briefings by the Financial Services Division.</p>	<p>Effective October 1977, a Director of Finance position has been established and the incumbent is a qualified accountant.</p> <p>The role of the Financial Services is now under review. It is expected that in 1978, the role will be clearly defined and communicated through the Manual of Internal Administration.</p> <p>No change</p>

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<p>Arrangements should be made to ensure adherence to requirements of the Receipt and Deposit of Public Money Regulations in respect to mail opening.</p> <p>A specific endorsement stamp should be used by the Central Mail Room to stamp all cheques and negotiable instruments as the mail is opened to prevent cashing by unauthorized persons.</p>	<p>Implemented.</p> <p>To be considered.</p>	<p>No change.</p> <p>After careful consideration, it has been decided that the use of a specific endorsement stamp by the Mail Room is not practical due to the large volume and variety of payments received. Besides cash, negotiable instruments are received payable not only to the Department of Finance and the Treasury Board Secretariat but also to individuals (pay, meal and other allowances, etc.) and various organizations such as CMHC, Bank of Canada, DSS, National Revenue and provincial governments. Of the above, monies identified as payable to the Department of Finance and Treasury Board Secretariat are stamped and immediately deposited by the cashier while other monies are redirected with transmittal and acknowledgement slips. It would not be possible for mail clerks to identify monies that would not be restrictively endorsed.</p>
<p>Financial Services Division should institute a review of the mail opening procedures to determine whether cash blotters should be maintained in the Records Offices.</p>	<p>Cash blotters are now maintained in the Records Offices.</p>	<p>Effective March, 1978, all monies received are entered on cash blotters in the central mail room.</p>

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<p>FURNITURE AND EQUIPMENT</p> <p>The accounting system now being developed should be implemented in 1975 to ensure that all furniture and equipment acquired by the Department and the Secretariat are accounted for on a quantitative basis.</p> <p>Program and responsibility centre managers should be held accountable for all furniture and equipment located within their areas.</p> <p>INVENTORIES AND MATERIEL</p> <p>The Finance, Personnel and Administration Branch should set up an appropriate system to monitor the implementation of the new inventory control system to ensure its completion by 1975.</p> <p>The Finance, Personnel and Administration Branch should establish quantitative controls over all stocks of furniture equipment and supplies.</p> <p>INTERNAL AUDIT</p> <p>The diversified programs and accounts of the Department and Secretariat are not currently subject to internal audit.</p>	<p>The development of such a system is nearing completion.</p> <p>The new system will require managers to accept responsibility for their capital assets i.e. office furniture and equipment.</p> <p>When the new system is fully implemented, it will be reviewed periodically as part of the internal audit program.</p> <p>The new system will establish required quantitative controls.</p>	<p>The inventory system for furniture and equipment has been implemented effective April 1976. This system records inventories:</p> <ol style="list-style-type: none"> 1) on a quantitative basis 2) with current dollar value 3) by organizational unit 4) by catalogue order number and name.

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<p>An internal audit section should be established for the purpose of auditing and reporting on all programs and activities of the Department and the Secretariat.</p> <p>PROGRAM FORECAST/MAIN ESTIMATES</p> <p>Program Forecasts are currently projected from a resource base approved in past years instead of from a plan developed according to future needs.</p> <p>The Department's and the Secretariat's Program Forecasts should disclose selected activity priorities and actual resource requirements.</p> <p>In order to encourage greater commitment to their budgets, program and responsibility centre managers should play a more positive role in the preparation of the Main Estimates and operating budgets.</p> <p>Manpower resources are planned on the basis that skilled employees are available immediately and can be hired on short notice.</p> <p>Manpower resources indicated in the Estimates should reflect the limitations imposed by hiring procedures and the projected market for skilled employees.</p>	<p>Now established</p> <p>The Program Forecasts are submitted in a form which is generally incremental but, in fact, they are developed on the basis of priority determination and a complete examination of total resource requirements.</p> <p>It is difficult to foresee a more active role for managers in these areas but the suggestion will be considered.</p> <p>These factors are taken into consideration when Program Forecasts are prepared and then reflected in the Main Estimates.</p>	<p>The Audit Services Bureau has been engaged to perform the internal audit function. The first phase of a three year audit has been completed.</p> <p>No change.</p> <p>No change. Program managers are deeply involved in Program Forecasts and Estimates and we see no way of increasing this involvement.</p> <p>Operating budgets reflect the availability of skilled employees on a planned basis.</p> <p>No change.</p>

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<p>OPERATING BUDGETS</p> <p>The responsibility centres should be reduced in number either to the branch level or to a level that will provide the most effective control over the use of financial resources.</p> <p>Financial Services Division should provide responsibility centre managers with comparative analyses between budgeted and actual man-years and expenditures so as to hold them accountable for initiating corrective measures and to assist them in the preparation of future budgets.</p> <p>Salary reserves and cost-of-living salary increases should be shown in budgetary reports as soon as they are known and become operative.</p> <p>MANAGEMENT REPORTS</p> <p>Department of Supply and Services Management Reports are not fully understood by some program and responsibility centre managers and contain errors and deficiencies which tend to reduce managerial confidence in them.</p> <p>Financial Services Division should take steps to overcome these deficiencies with the aim of providing a more meaningful report for the use of program and responsibility centre managers.</p>	<p>The present structure is considered appropriate but the suggestion will be considered.</p> <p>Statements are provided monthly to show man-year and dollar resource variances. Supplementary explanations and/or requests for explanations are made on an exception basis as required.</p> <p>Budgetary reports will be reviewed to determine if the availability of salary reserves can be identified more clearly.</p> <p>Agree. This area is to be reviewed by November 1, 1975.</p>	<p>After careful consideration, responsibility centre structures are in accordance with the requirements and managerial style of operation officers.</p> <p>No change.</p> <p>Efforts are made to transfer salary reserves to operating budgets as soon as salary adjustments are known.</p> <p>Improvements have been made in both content and accuracy of management reports.</p>

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<p>Material errors accumulating in the Department of Supply and Services Invalid Code Statements and other recognized errors that affect the reported results of responsibility centre performance should be recorded manually on Management Reports before distribution.</p>	<p>Agree.</p>	<p>No change.</p>
<p>Reconciliations between Financial Services Division reports and those of the Department of Supply and Services should be reviewed and initialled by a senior official of Financial Services Division.</p>	<p>Disagree. This is unnecessary where reconciliations of accounts are made but is done on a exception basis where problems are encountered.</p>	<p>No change.</p>
<p>SUPPLEMENTARY SYSTEMS</p>		
<p>In addition to systems specifically reported on herein other supplementary accounting systems are maintained in the Department and the Secretariat.</p>		
<p>Financial Services Division should institute a review of supplementary accounting systems and memorandum records maintained in the Department and the Secretariat to ensure that financial controls are adequate and the systems are not duplicated.</p>	<p>Present project planning provides for a complete review of all internal accounting systems taking into consideration and special operational functions of the Department and Secretariat.</p>	<p>This review is underway.</p>

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<p><u>APPLYING TO THE DEPARTMENT</u></p> <p><u>LOANS RECEIVABLE</u></p> <p>The loan accounts now numbering 4,000 to 5,000 have become more difficult to manage as a manual record system. Complete information on the state of overdue loans and interest payable is not readily obtained from the system.</p> <p>A suitable system of computerized accounts complete with reconcilable control accounts now in development should be completed by the summer of 1975.</p> <p>The system should incorporate features which will produce as part of the monthly or periodic statements, information showing all overdue payments of principal and interest on amortized loans and interest payable on unamortized loans.</p> <p>Consideration should be given to charging interest on past due instalments relating to amortized loans.</p> <p>Collection procedures should be documented and a suitable follow-up system devised whereby all loan recovery actions are systematically and properly recorded on file for future collection and reference purposes.</p>	<p>The system will be completed in 1975.</p> <p>The system under development incorporates these features.</p> <p>Agree.</p> <p>Present documentation will be improved to include complete collection procedures.</p>	<p>The system has been in operation since March 1976 and further improvements are being implemented.</p> <p>Problem loans will be considered on an individual basis.</p> <p>Monthly reports are now prepared. Account receivable procedures have been documented.</p>

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<p>LOANS PROGRAMS AND PUBLIC DEBT PROGRAM</p> <p>The supplementary detailed ledger accounting systems maintained by Financial Services Division to control the Loans Program and the Public Debt Program should be reviewed in conjunction with the Financial Services Division Accounting System and the Department of Supply and Services Cash Management Reporting System to eliminate duplication.</p> <p>GUARANTEED LOANS RECEIVABLE</p> <p>The present accounting systems and controls exercised over the collection and accounting of defaulted student and economic business loans are inadequate.</p> <p>A fully oriented computerized system of accounts that will produce a continuous running balance of each loan as transactions occur should be developed and implemented to meet the accounting and financial reporting requirements in respect of such loans.</p> <p>Control accounts should be established by class of loan.</p> <p>Provision should be made in the accounts to include the interest which is recoverable on all defaulted loans.</p>	<p>This review is considered to be unnecessary as present systems are working satisfactorily, and they meet the daily information and accounting requirements of the Department without unnecessary duplication.</p> <p>This is not economically practical or necessary on student loans accounts as a daily running balance is available through our collection agent's computerized accounting system. However, the recommendation is applicable in respect of economic business loans for which a computerized accounting system has been developed.</p> <p>This is to be done within the Department's planned systems review program.</p> <p>As above.</p>	<p>These accounting systems for Public Debt are presently under review. Any duplication of systems will be eliminated.</p> <p>Effective December 1, 1977, the Canada Student Loans Program was transferred to the Secretary of State. A March 31, 1978 update should therefore be sought from the Secretary of State Department.</p>

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<p>As part of its program, the computerized system of accounts should produce a separate listing of all inactive defaulted loans, including loans written off with proper authority for the purpose of follow-up and continued control.</p>	<p>A pilot project to accomplish this objective was completed in May and system implementation is under way.</p>	<p>The system has been in operation since March 1978 and further improvements are being implemented.</p>
<p>Periodic checks should be made to establish the existence of persons with student and economic business loans.</p>	<p>Agree. Confirmation of loan balances will be included in our internal audit program.</p>	
<p>All loan accounts including defaulted student loans without Social Insurance Numbers should be appropriately identified and included in the computerized system of accounts.</p>	<p>This is now in process.</p>	
<p>Periodic or monthly statements should be produced showing the class and the total amount of loans outstanding including interest receivable on student and economic business loans and the defaulted loans awaiting finalization of costs.</p>	<p>This will be done.</p>	
<p>Financial Services Division should exercise functional responsibility for the Guaranteed Loan Program's accounting system.</p>	<p>This is the Department's policy.</p>	
<p>Lending institutions should be reimbursed for defaulted loans taken over from them only when a claim supported by adequate loan documentation is submitted.</p>	<p>Disagree. This is not considered practical in respect of student loans because they consist of a large volume of small accounts for which the lending institutions hold no security and will not release supporting documentation other than on a pay-now audit-later basis.</p>	

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<p>A suited and appropriate method of aging accounts should be devised to determine the collectible and non-collectible status of defaulted loans from the date the lending institutions are reimbursed.</p>	<p>This was considered in a pilot project during May and is being implemented.</p>	
<p>The system should provide controls which prevent persons who do not honour their loan obligations from receiving further loan assistance under the Programs other loan plans and from loan assistance programs that are sponsored by other government departments.</p>	<p>To be examined.</p>	
<p>SUPPLEMENTARY SYSTEMS</p> <p>The supplementary accounting system maintained by the Department's Federal Provincial Relations Division should be reviewed in conjunction with the Financial Services Division Accounting System and the Department of Supply and Services Cash Management Reporting System to eliminate duplication.</p>	<p>This review is part of the Department's planned review program.</p>	<p>The Financial Services Division is presently in the midst of a systems review and documentation process that encompasses all the programs in the Federal-Provincial Relations Division, including Municipal Grants.</p>
<p>The supplementary accounting system maintained by the Department's Municipal Grants Division and the memorandum grants payment record cards compiled by Financial Services Division should be reviewed in conjunction with the Financial Services Division Accounting System and the Department of Supply and Service Cash Management Reporting System to eliminate duplications.</p>	<p>As above.</p>	

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<p>The statement listing of Municipal Grants payments produced for the Public Accounts should be designed to show the taxation year to which the individual grant payments relate and the amounts paid on behalf of local improvements and for other purposes.</p>	<p>This will be considered.</p>	<p>The purpose and requirement for such a detailed statement, in its present format or as proposed, are not clearly defined. The past and present format for this statement groups individual grants under \$5,000 on a provincial basis. In 1976-77 this grouping comprised 71% or 1288 of the 1824 individual grants paid and 1.7% or \$1.5 million of the \$89.6 million paid.</p> <p>To report all individual grants, to report the applicable taxation years and to report the purpose of the payment (four classes) would require a considerable expansion to present statement. The 1976-77 statement which consists of four pages would be increased five or six fold.</p> <p>The implementation of such a significant change should be reviewed centrally to ensure a consistency with other miscellaneous statements.</p> <p>T.K. Shoyama Deputy Minister Department of Finance</p>

APPENDIX "PA-59"

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE April 26, 1978AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)NAME OF DEPARTMENT RESPONDING:
Fisheries and the Environment

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1975 REPORT	RESPONSE AS AT MAY 1, 1976	RESPONSE AS AT MARCH 31, 1978
<p><u>ORGANIZATION AND STAFFING</u></p> <p>1. The organization and staffing of the financial function within the Department should be given further study, with a view to:</p> <p>a) determining the optimum degree of decentralization of the financial function as between the departmental, program, service, regional and establishment levels;</p> <p>b) more clearly defining the roles, and responsibilities of financial staff at each of these levels;</p> <p>c) determining the adequacy of staffing arrangements within each financial unit;</p> <p>d) identifying the existence of individual pockets of financial expertise within the Department, and</p>	<p>Agree. A study will be undertaken as soon as possible.</p>	<p>A study of the organization and staffing of the financial function within the Department has now been completed. The roles of the several levels of financial direction in the Department have now been defined and approved by Departmental Management. At present, organization changes to effect the revised responsibilities for financial management are taking place which may result in staffing changes as required. A final product of this exercise will be the identification of "individual pockets of financial expertise within the Department". This exercise is expected to be completed during the current fiscal year.</p>	<p>Since the original study, decisions have been taken on the degree of decentralization; roles have been defined and set out in the Departmental Financial Directives Manual; the Finance and Facilities Directorate has been replaced by two Directorates (one to deal exclusively with Finance). The organization of the Finance Directorate follows the pattern set out in the Treasury Board Guide on Financial Administration. Data have been collected on financial units. Analysis of data will be completed by April 30th, 1978. Further action will depend on results of analysis.</p>

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<p>assessing the relative benefit of continuing on the present basis or of combining them with the appropriate level of financial management.</p> <p><u>FUNCTIONAL RELATIONSHIPS</u></p> <p>2. Functional reporting relationships should be clarified and documented. The documentation should clearly indicate that the Departmental Financial Services Branch has the ultimate authority and responsibility for the system of financial management and control to be used within the Department.</p>	<p>Agree. Policy statement will be issued.</p>	<p>A policy statement has now been issued and is attached as Appendix A to this report.</p>	<p>A chapter of the financial manual sets out functional relationships and states that the Financial Services Branch has the ultimate responsibility and authority for all financial systems of the Department.</p>
<p>3. Senior financial officers in the Departmental Financial Services Branch should actively participate in functional guidance, career planning, professional development and training of subordinates.</p>	<p>Agree. Appropriate action will be taken.</p>	<p>The policy statement referred to in No. 2 (above) provides for the participation of senior financial officers with respect to functional guidance, career planning, professional development and training of subordinates.</p>	<p>Functional guidance is provided in organization, classification and staffing. Appraisals of financial staff have been obtained and analyzed. Training plans based on this analysis were reviewed with Services in February and March 1978. An officer has been assigned to develop and</p>

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<p><u>FINANCIAL MANUAL</u></p> <p>4. The planned revision of the financial manual should be carried out as soon as possible. Care should be taken to ensure that the manual includes:</p> <p>a) supplements for each service, where appropriate, approved by the Departmental Financial Services Branch;</p> <p>b) instructions as in the Treasury Board Guide on Financial Administration for topics not now covered or not adequately covered.</p>	Action under way.	<p>A new manual has been designed and is partially completed. The manual covers all topics contained in the Treasury Board Guide on Financial Administration and supplements for each Service will be issued when work is completed on the basic manual later this year.</p>	<p>follow through a training plan for officers, support staff and managers. A number of training projects have been completed. Departmental plans take account of resources available centrally or through cooperative arrangements.</p> <p>Many additional topics have been covered in the manual. New directives from Treasury Board have been taken into account in scheduling ongoing work on the manual. A number of supplementary directives to the Departmental Manual have been issued to cover special programs. The Financial Systems Branch has recently completed recruitment of a team of systems officers who will develop additional material as required and assist the Services in the implementation of policies, systems and procedures.</p>

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<p>5. The Departmental Financial Services Branch should as a temporary measure, ensure that officers of the Ministry of Transport exercising financial authorities under Sections 26 and 27 of the FAA on behalf of Environment Canada have adequate information to do so properly.</p>	<p>Will be done.</p>	<p>This was done and as of April 1, 1976, the exercise of financial authorities was given to DOE personnel. However, in order to ensure continuity and accuracy MOT officers still hold authority while the training of DOE officials continues.</p>	<p>Financial authorities are exercised only by DFE officials since April 1, 1977.</p>
<p><u>ACCOUNTING CONTROLS</u></p> <p>6. Departmental policies and procedures with respect to accounting controls should be formulated and then documented to ensure the accuracy, authority and appropriate degree of completeness of all data entering the accounting system. In particular, the system should ensure that:</p>	<p>Agree. Policies and systems will be reviewed.</p>	<p>All policies and systems have now been reviewed and weaknesses have been identified especially in those areas with which the Auditor General's office was concerned. It is planned to complete a detailed review and revisions made where necessary by the end of the current fiscal year.</p>	<p>Since the FMCS study, accounting controls have been introduced in the Financial Directives Manual for many subjects including receipt, custody and deposit of public money; accounts receivable; travel; relocation; taxes; credit cards; petty cash; year-end allotment control; control of cheques; loans and investments; journal vouchers; accountable advances; bank accounts.</p>
<p>actively participate in national guidance, career counselling, professional development and training of accountants.</p>			<p>Procedures have been issued to put into effect the provisions of new T.B. circulars issued since the FMCS, including appropriate accounting controls.</p>

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<p>a) prescribed controls are adhered to:</p> <p>b) special controls are used in areas where normal procedures are not practical.</p> <p><u>PAYROLLS</u></p> <p>7. The payroll and related systems operated by the Personnel Directorate, and all revisions thereto, should be subject to continuing review and approval by the Departmental Financial Services Branch as well as regular audit by Departmental Internal Audit.</p>	<p>Will be done.</p>	<p>This requirement has now been established and, in addition, a detailed review of documentation of the payroll and related systems has begun. The Departmental Audit Branch now audits the payroll procedures.</p>	<p>a) the audit program of the Internal Financial Audit Branch covers compliance with prescribed accounting controls;</p> <p>b) where normal procedures are not practical, alternative methods are developed and implemented.</p> <p>A Chapter describing the payroll system was drafted and widely distributed in the Department to collect comments and suggestions. In the meantime, the Treasury Board has issued new directives which will bring about major changes in the pay administration system. The distribution of pay cheques is now carried out by financial staff and this procedure is documented. Further instructions will be developed as the new pay system is introduced by the Treasury Board and D.S.S.</p> <p>Amendments to payroll and related systems are subject to review and approval by the Finance Directorate and are subject to regular audit by the Internal Financial Audit Branch.</p>

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1975 REPORT	RESPONSE AS AT MAY 1, 1976	RESPONSE AS AT MARCH 31, 1978
<p><u>INTERNAL CONTROL OVER REVENUES AND ACCOUNTS RECEIVABLE</u></p> <p>8. The Departmental Financial Services Branch should undertake a comprehensive review of the effectiveness of all the systems of internal control over revenues and accounts receivable throughout the Department with particular emphasis on the adequacy of the existing division of duties and on the need for monitoring the billing and collection process at the appropriate management level.</p>	<p>Agree. Review will be undertaken.</p>	<p>This review is well underway. The following areas have been completed or drafted and are being evaluated prior to final promulgation.</p> <ul style="list-style-type: none"> i) accounts receivable ii) collection and reporting of public monies iii) Departmental bank accounts (draft) iv) loans and advances. 	<p>Policies and procedures for loans, accounts receivable and collection and reporting of public monies have been issued. Monitoring of the billing and collection process is carried out through the audit program of the Internal Financial Audit Branch.</p>

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<p><u>REVENUE POLICIES</u></p> <p>9. The Departmental Financial Services Branch should:</p> <ul style="list-style-type: none"> a) establish and document policies related to revenue recovery; b) communicate such policies throughout the Department; c) establish a procedure for regularly reviewing the appropriateness of cost recovery rates; and, d) ensure that senior departmental management and Treasury Board are kept fully informed of the financial implications of current policies and of the need for their constant revision. 	<p>Agree. Will be done.</p>	<p>The Department has undertaken a complete review of its revenue policies and it is expected that a concise policy statement will be issued by July 1976 which will satisfy the concerns of the Auditor General's Office, and the needs of the Treasury Board and Departmental Management.</p>	<p>A departmental policy on revenue was developed, approved by the Management Committee on May 26, 1977 and distributed throughout the Department. This policy provides for an annual review of the services for which revenues are to be collected and the charges to be levied. The procedure requires briefing of senior management of the Department prior to approval of schedules of rates by the Minister. The Treasury Board is kept fully informed through the Program Forecast, Main Estimates, and other means.</p> <p>In order to ensure uniform application of the policy, a team of departmental officers and consultants has been engaged in the identification of special and core services, in costing special services, and in developing schedules of fees and prices. This process is almost completed in the Atmospheric Environment Service and is at various stages of progress in other Services.</p>

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<p><u>INVENTORIES OF SUPPLIES</u></p> <p>10. The Departmental Financial Services Branch should collaborate with the Materiel Management Division in establishing appropriate accounting controls over inventories and in providing stronger functional direction in this area by identifying and reviewing current inventory systems and by developing improved systems where required.</p>	<p>Agree. Action already under way.</p>	<p>Work is underway in this area and revisions to internal directives and procedures will be completed and promulgated in the Departmental Financial Manual by July 1976.</p>	<p>A special inventory control system for meteorological stores has been developed and implemented. A departmental review of financial controls over inventory has been carried out by consultants. Their recommendations have been accepted and systems and procedures are in process of development.</p>
<p><u>CAPITAL EQUIPMENT</u></p> <p>11. The Finance and Facilities Directorate should establish an equipment control that can be consistently applied throughout the Department and which assigns specific</p>	<p>Agree. Action under way.</p>	<p>Detailed procedures have been developed and are under review by the operational elements within the Department.</p>	<p>The Departmental Equipment-in-Use Manual was issued on December 6, 1976 for immediate implementation and it meets these requirements. Although not specifically mentioned in this observation, procedures are</p>

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<p>responsibility to regional responsibility centre managers and stores managers for the custody and control of all capital equipment. Such a system should also provide for:</p> <p>a) proper monitoring of the system through physical inspections and procedural reviews by appropriately qualified personnel;</p> <p>b) approval of all revisions by the Materiel Management Services and Financial Management Divisions.</p> <p><u>LOANS RECEIVABLE</u></p> <p>12. The Department should review its policies and procedures with respect to loans to ensure that:</p> <p>a) clarification is obtained as to who has the authority to amend the terms and conditions of loan agreements;</p>	<p>Agree.</p>	<p>This review has now been completed and has been documented although some difficulty is still being experienced with respect to observation 12(b). However, work is continuing on this problem.</p>	<p>presently being developed to give independent financial control over capital equipment.</p> <p>a) In the audit program of the Internal Financial Audit Branch, provision is made to examine materiel management records for accountability and control together with adequate testing of systems and stock balances. In 1977 a review of the implementation of the equipment-in-use system was carried out by departmental special-lists and follow-up action is currently underway.</p> <p>b) This is now standard practice.</p> <p>a) Legal clarification has been obtained concerning the amending authority for loans.</p>

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<p>b) loans or prospective loans to the same party from different branches are adequately coordinated;</p> <p>c) a mechanism exists for ensuring that loans advanced through a requisitioning process do not exceed the limits approved for the loan.</p> <p><u>INTERNAL AUDIT</u></p> <p>13. Although the Internal Audit Division has only recently been established we feel that every effort should be made to fill, as quickly as possible, existing staff vacancies in the Division.</p>	<p>Agree. Action under way.</p>	<p>No further action has been possible in additional staffing because of the lack of man-years.</p>	<p>b) Lists of outstanding loans are prepared for managers of the loan programs.</p> <p>c) A mechanism has been set up to ensure that loans advanced through a requisitioning process do not exceed the limits approved.</p> <p>All positions for which man-years were available were filled shortly after the FMCS report. Two of these positions became vacant in 1977. Following unsuccessful attempts to fill them, they were reclassified and recruiting action has now been completed. The proposed Standards for Internal Financial Audit may require some restructuring. When the revised requirements are determined, the resource question will be reconsidered.</p>

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14. The Internal Audit Division should be used as the vehicle to monitor the implementation of all internal and external recommendations of a financial or administrative nature that are adopted by the Department.	Agree.	This has been established as an operating policy of the internal audit group.	This is now in effect.
15. The composition of the proposed Audit Committee should be revised to include the Assistant Deputy Minister, Planning and Finance in its membership.	Composition of the Committee will be reviewed.	This problem is still under review with the Treasury Board Secretariat.	The composition and terms of reference of the Audit Committee have been revised - members are the SADM's and ADM's of the Department. It is planned to hold meetings quarterly or as necessary. The next meeting in late May will deal with the report to the Deputy Minister.
16. The annual audit report prepared by the Chief, Departmental Audit, as well as such interim reports as deemed appropriate by him, should be submitted to the Deputy Minister.	Will be done.	This practice has been established and the first report will be submitted to the Deputy Minister in June 1976.	Annual reports to the Deputy Minister are planned to be submitted regularly in future in June of each fiscal year. Interim or special reports to the Deputy Minister by the Director of Internal Financial Audit may be submitted any time when deemed necessary.

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<u>PROGRAM/ACTIVITY STRUCTURE</u>			
17. The Department should review its existing Program/Activity Structures with a view to deciding on the one most appropriate for planning, for program evaluation, resource allocation, and for budgetary control within the Department.	Agree. Action under way.	A new Program/Activity Structure is under development, and is under review within the Department. It is planned to submit it to the Management Committee for approval in October 1976.	In the last three Program Forecasts, the same program activity structure has been used for planning purposes as for other purposes, thus reducing the problems identified in the FMCS. During 1977/78 and 1978/79, activity elements are being identified throughout the Department, along with possibilities of performance measurement, as required by Chapter 4 of Part II of the T.B. Guide on Financial Administration.
18. The vote wording for the Fisheries and Marine Program and the Environmental Services Program should be revised to indicate that the costs of the centralized personnel function are included in the funds being requested for each program.	Agree, subject to review of method of funding.	No final decision has been made as of now but a decision will be made and authority requested from the Treasury Board to amend the Vote wording in the 1977/78 Estimates if necessary.	Changes have been made in 1977/78 Estimates to eliminate this problem.

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<p><u>BUDGET PREPARATION</u></p> <p>19. The Department should establish and document a more effective system of budget preparation that will ensure:</p> <ul style="list-style-type: none"> a) that the plans and priorities of senior management are preserved throughout the process; b) that new programs and changes to existing programs are reviewed and challenged, where necessary, at successively higher levels of management and; c) that continuing programs are reviewed periodically to ensure that their continued existence is still justified. 	<p>Agree. System currently being developed.</p>	<p>The policy has been established but complete documentation of the system is not yet completed. A completion date in 1977/78 is anticipated.</p>	<p>Detailed procedures on the preparation of Program Forecasts and Main Estimates have been issued.</p> <ul style="list-style-type: none"> (a) Major budget changes are reviewed and approved by Senior Management. Controlled allotments are maintained on many items; (b) New programs and changes to existing programs are reviewed and challenged at successively higher levels; (c) The Department has almost completed a Zero-A-Base review of all its activities.

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<p><u>BUDGET CONTROL</u></p> <p>20. Departmental Financial Services Branch should review the need to maintain existing mechanically produced allotment control records in light of the information already available in the Department of Supply and Services reporting system.</p>	<p>Review will be made.</p>	<p>A review was made and it was decided to discontinue the use of a mechanically produced allotment control record.</p>	<p>The mechanically produced control record has been discontinued. Although not mentioned in this observation, other means of achieving allotment, commitment, and cash control are in operation in the majority of accounting offices through a computerized accounting system. It is anticipated that this system will eventually be replaced by the more comprehensive financial control system (FINCON) presently under joint development with DSS.</p>
<p>21. Departmental Financial Services Branch should be directly involved in the development of Operational Performance Measurement Systems now underway in the Department.</p>	<p>Agree. Will be done.</p>	<p>This requirement has now been satisfied.</p>	<p>This has been provided for by the assignment of an officer in the Finance Directorate to work on developing OPMS.</p>
<p>22. The Department should employ more sophisticated cost accounting techniques in cases where more visible and meaningful information on</p>	<p>Agree. Review will be undertaken to determine areas where most benefits would occur.</p>	<p>Work has begun in this area but there still is much to be done. It is anticipated that more progress will be made in the current fiscal year.</p>	<p>As mentioned under # 17, the highest priority is now given to the identification of activity elements along with possibilities of performance measurement. This information is a pre-</p>

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<p>project costs would result.</p> <p><u>FINANCIAL REPORTING</u></p> <p>23. The Department of Supply and Services reporting system should be assessed to evaluate the practicability of using information from it for a more meaningful monthly management report.</p>	<p>Agree. Will be done.</p>	<p>Work has begun on this project and a pilot operation is being carried out in one of the regional areas (Winnipeg) of the Department.</p>	<p>requisite to the application of cost accounting techniques.</p> <p>In the meantime, the approved cost recovery policy provides for the application of cost accounting techniques which can be applied in part to the establishment of project costs.</p> <p>The information available from the DSS reports is used extensively in the preparation of special financial analyses which are presented to the Management Committee on a regular basis.</p> <p>The Winnipeg project was terminated when it was decided to proceed with the FINCON system. Further work on this question will proceed as resources permit, and taking into account the development of FINCON which will have a bearing on the necessity to obtain the DSS reports in their present format.</p>

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<p>24. The existing monthly financial management report to Senior Management should:</p> <p>a) provide financial information on a well defined departmental activity basis appropriately subdivided to the activity element level, where required;</p> <p>b) contain more complete explanations of variances, the reasons for projected year-end deficits and suggestions for the financing of these deficits.</p>	<p>Agree. Work will be continued.</p>	<p>When a new activity structure has been adopted, appropriate adjustments will be made in the Financial Management Reports to Senior Management. It is expected that a new format will be in application by the beginning of the new fiscal year.</p>	<p>Reports on some activity elements are now provided to Senior Management. Refinements will be made, as further progress is made in defining activity elements.</p> <p>Projected year-end deficits are analysed and suggestions for financing are given. A procedure for resource forecasting has been sent for printing and will be included in the Financial Manual in early May 1978.</p>

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<p>25. Senior Management should communicate their decisions concerning the ultimate disposition of deficits to departmental managers.</p> <p>26. The development and use of supplementary financial reporting systems in the Department should be subject to approval by the Departmental Financial Services Branch.</p>	<p>Agree. Will be done.</p> <p>Agree. Action will be taken.</p>	<p>This is now an operating policy.</p> <p>When the financial units of the Department have been reorganized in accordance with their established roles (See No. 1 above), this will be possible. In actual practice, there are and have been a number of particular systems under study or already approved by the Departmental Financial Services Branch.</p>	<p>This is now done.</p> <p>Departmental staff responsible for implementation of supplementary financial systems have been instructed to obtain prior approval from the senior full-time financial officer of the Department.</p> <p>J.B. Seaborn Deputy Minister</p>

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<p>SENIOR DEPARTMENTAL FINANCIAL OFFICER</p> <p>The deputy should formally designate a senior officer reporting to him to be responsible for departmental systems of financial administration. This individual should have the qualifications and financial experience needed to discharge the responsibilities of the finance function within the Departmental effectively.</p> <p>The senior financial officer's duties should include responsibility and authority for giving functional direction to responsibility centre managers and their subordinate financial staff and to ensure proper exercise of financial responsibility at all levels of the Department.</p>	<p>The Department has a review in process. A Senior Departmental Financial Officer will be designated with terms of reference and responsibilities clearly defined.</p>	<p>SENIOR DEPARTMENTAL FINANCIAL OFFICER</p> <p>The Department has completed its review and a Senior Departmental Financial Officer has been appointed. He has been given functional authority in all areas of the Department's operations for the quality, effectiveness and efficiency of the systems and processes of financial administration.</p>	<p>Done</p> <p>Done</p>

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<p>RELATIONSHIP BETWEEN AND WITHIN DEPARTMENTAL AND PROGRAM FINANCIAL SERVICES</p> <p>Since strong functional relationships have not developed within the financial administration function, operating programs have developed their own independent financial systems. Also, in the operating programs communication between headquarters and regional and field offices is primarily oral or by memorandum. General meetings and field visits by financial staff are infrequent.</p> <p>The Department should define functional responsibility for financial administration throughout all levels of the organization.</p> <p>This should include giving the Senior Financial Officer the authority and responsibility for ensuring that the quality of financial administration throughout the Department is maintained at an acceptable level. More frequent meetings should be held between departmental financial officers to improve communications between and within the various organizational units of the Department.</p>	<p>Agreed. This definition will be prepared in concert with Program Financial Advisers and included in the Department's Financial Manual.</p> <p>This will be included in the review referred to under "Senior Departmental Financial Officer". Meetings will be increased in frequency to reinforce the financial administration role within the Department.</p>	<p>RELATIONSHIP BETWEEN AND WITHIN DEPARTMENTAL AND PROGRAM FINANCIAL SERVICES</p> <p>The recently appointed Deputy Minister, Finance and Management, has been given the authority and responsibility to ensure that the total system of financial administration is in place and he is responsible for ensuring the maintenance of proper procedures and internal controls.</p> <p>A Departmental Finance Committee has been established and meets monthly. This Committee will not only improve communications between and within the various organizational units of the Department but will also ensure that financial management is operating</p>	<p>Done</p> <p>Done</p>

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<p>STAFFING IN FINANCIAL AREA</p> <p>Staffing on the financial function has been done on a program, instead of on a departmental basis.</p> <p>The Department should ensure consistency in the allocation of financial staff to programs and the adequacy of staffing within each financial unit.</p> <p>IN-HOUSE TRAINING AND ORIENTATION</p> <p>The Department lacks a co-ordinated departmental program to identify and meet the training needs of persons performing financial functions.</p>	<p>This is to facilitate the highly decentralized nature of the Department.</p> <p>Staff allocation will be reviewed. This will be further reinforced through a revised Manpower Plan and Inventory covering the financial community within the Department.</p>	<p>in a more disciplined and co-ordinated environment. Senior financial officers at the Departmental, Operating Program and Regional levels have already met and will continue to meet on a regular basis.</p> <p>STAFFING IN FINANCIAL AREA</p> <p>The Assistant Deputy Minister, Finance and Management, has been given responsibility for and participates in the staffing and evaluation of all senior financial positions within Programs and at the Regional level.</p> <p>IN-HOUSE TRAINING AND ORIENTATION</p> <p>The responsibilities of the Senior Financial Officer will require involvement by him in the appointment, training and career development of financial officers throughout the Department. Training will be graduated to meet individual needs and training programs for financial officers are presently under consideration.</p>	<p>In implementation</p>

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<p>A comprehensive in-house training program should be implemented for financial staff and other persons performing financial functions.</p> <p>MANUAL</p> <p>The Departmental Financial Management Manual is incomplete and not up to date. It was designed and written in headquarters with the sections on procedures and control systems written by each program. In addition, financial instructions are sometimes issued as memos or letters which are not numbered or controlled.</p>	<p>This item will be included in the Manpower Plan and Inventory, now under revision.</p> <p>Although not yet complete, substantial progress has been made in this area in recent years. The Manual, while formally written and issued from Headquarters requires input from and consultation with regions, districts and field locations.</p>	<p>MANUAL</p> <p>A total review of all aspects of Financial Management is now in progress in the Indian and Eskimo Affairs Program. As a result it is anticipated that improved systems and procedures identifying minimum acceptable standards will be in place within the next six to twelve months. As part of this review there will be complete documentation of procedures and systems for the Departmental Financial Management Manual. Many of these will apply to other Programs.</p> <p>A departmental manual is being developed which will provide direction on the common procedures in the Department and will provide for unique program requirements.</p>	<p>In implementation</p>

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<p>The Department should revise, update and consolidate directives in the Departmental Financial Management Manual with the participation of program personnel including those in regional and field offices.</p>	<p>Agreed. This is in progress.</p>		<p>Done</p>
<p>The Manual should be written on a Department-wide basis except where organizational units have unique considerations that would preclude their complying with the departmental procedure. In such cases procedures should be prepared by the unit affected and incorporated in the departmental manual. Distribution should be limited to the units concerned.</p>	<p>Agreed.</p>		<p>Done</p>
<p><u>STANDARDIZATION OF FINANCIAL ORGANIZATION AND PROCEDURES</u></p>		<p><u>STANDARDIZATION OF FINANCIAL ORGANIZATION AND PROCEDURES</u></p>	
<p>The financial systems and organizations vary throughout the Department. Although some differences may be required, the present situation unnecessarily complicates the system of financial administration.</p>		<p>Directives and procedures are being prepared which will standardize where practical and financial procedures of the Department.</p>	

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<p>Where practical the financial organizational arrangements and procedures of the Department should be standardized to facilitate the administration of financial systems within the Department.</p>	<p>Agreed. The key consideration here is "whole practical". The organization and procedural requirements of our three operating Programs are, however, substantially different. Within this limitation the Department will seek the fullest degree of standardization.</p>	<p>CONTRIBUTIONS TO INDIAN BANDS</p>	<p>In implementation</p>
<p><u>CONTRIBUTIONS TO INDIAN BANDS</u></p> <p>The Department contributes approximately \$100 million annually to Indian Bands to administer programs that would otherwise be administered within the Department. As one of the conditions of these contributions the Department retains authority to withdraw the administration of a program when a Band fails to manage the funds properly.</p>	<p>CONTRIBUTIONS TO INDIAN BANDS</p>	<p>CONTRIBUTIONS TO INDIAN BANDS</p>	<p>CONTRIBUTIONS TO INDIAN BANDS</p>
<p>Our review indicated that, in many cases, these funds have not been managed or accounted for by these groups in conformity with the terms and conditions prescribed by the Department, as evidenced by a review of the 1973-74 audit reports submitted. Accordingly, the continued delegation of authority for the administration of these funds to</p>	<p>Policy objectives are to place the fullest amount of local management in the hands of Band staff. Increased numbers of Band Financial Advisers have been engaged to work with Band-employed personnel. The Department continues to assist in development of varying means of fund management as the financial management capability of respective Bands increase.</p>	<p>This is of continuing concern to senior management and a study of financial management in the Indian Program is presently being conducted. A high degree of priority is being given to the distribution, reporting and control of contributions.</p>	<p>Terms and Conditions of contribution agreements are being strengthened and audit procedures are being enforced.</p>

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<p>those Bands not complying with applicable terms and conditions should be reconsidered since the current policy represents a failure by the Department to accept responsibility for funds allocated by Parliament.</p> <p>If the Department continues its recent trend of having Departmental officers carry out the annual financial audits of Band expenditures, detailed audit programs and procedures for reviewing working papers and financial statements should be developed and implemented.</p>	<p>Agreed. The Department intends to limit audits by Departmental officers to circumstances where distance and the size of contributions make the engagement of Public Accountants impractical.</p>	<p>The Department continues to recognize the need for supplying the bands with the expertise required in financial management. Most bands are now utilizing financial regulations, unique to their own requirements, but approved by the Department.</p> <p>A study is currently taking place to evaluate the various activities in this area in all Regional Offices.</p> <p>The Department has discontinued the practice of having their officers perform audits for bands except where the amount of contributions is less than \$15,000 for the year or where it is impractical for the band to obtain the services of a Public Accounting firm, e.g. isolated areas. With the assistance of Headquarters the Regional Offices will now develop audit programs and procedures, where appropriate, and financial statements will be prepared.</p> <p>No further comment is necessary.</p>	<p>See October 1977 reply.</p>

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<p>The Minister and Deputy Minister have not delegated specific signing authorities for approving Band council resolutions, which are usually the agreement by which the money is transferred to the Bands. In addition, these agreements are not standardized and normally give only a general indication of how funds are to be spent.</p> <p>PRE-AUDIT</p> <p>The pre-audit function within the Department is highly decentralized, procedures are not documented in the Financial Management Manual for all programs and there is often little evidence on documents of the work performed by the pre-audit clerks.</p> <p>Pre-audit procedures should be changed to identify clearly the responsibility of the employee performing the function. The revised procedure should be established on a Department-wide basis and documented in the Manual. This may be accomplished by using a pre-audit stamp which would serve as a check-list of the work to be performed.</p>	<p>Corrective action has been taken. Regional Directors General have been delegated full authority to transfer operating funds to Band Councils and for Capital Funds, up to \$250,000. This authority is contained in the Program's revised Delegation of Financial Authorities.</p> <p>Agreed. Departmental policy has been established and documented in the Manual.</p>	<p>PRE-AUDIT</p> <p>As already stated Departmental Policy has been established and documented in the Financial Management Manual.</p> <p>The Financial Management Manual is being re-structured and standard procedures will be applied across the department. It is expected these revised procedures will be completed in the near future.</p>	<p>Done (see 1976 reply)</p> <p>In implementation</p>

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(MARCH 31, 1976)

DATE _____

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<p>DELEGATION OF AUTHORITY</p> <p>The delegation of authority documents in the Financial Management Manual are not up to date and do not impose dollar limits for signing authorities under Sections 25, 26 and 27 of the Financial Administration Act. In addition, payment authority was granted and often exercised by clerical staff, where financial officers were available.</p> <p>Specimen signature cards particularly in field offices do not always state all of the types and limitations of authority granted and in some cases they were not up to date.</p> <p>There is no mention in the delegation of authorities documents that one officer cannot sign for both Sections 26 and 27 of the Financial Administration Act for any one payment.</p>	<p>Corrective action has been given.</p> <p>Departmental policy does cover this item. Field procedures will be reviewed to ensure adherence to this direction.</p> <p>Departmental directive does cover this item and has been provided for in the majority of Program delegation documents. Deficient documents are being corrected.</p>	<p>DELEGATION OF AUTHORITY</p> <p>Delegation of authority documents have been approved and are in process of promulgation in the Financial Management Manual with respect to three Programs. The delegation document for the remaining program is expected to be completed and approved shortly.</p> <p>Corrective action has now been taken.</p> <p>This has now been corrected.</p>	<p>Done</p> <p>Follow-up action now taken to ensure compliance with 1977 instruction.</p> <p>Done</p>

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<p>REVENUE RATE STRUCTURE</p> <p>The Department has no specific procedures requiring a periodic review of revenue rate structures. Such reviews should be conducted by the Senior Financial Officer and recommendations should be supported by data showing current fees being charged, recommended fees and all applicable costs.</p>	<p>Steps will be taken to ensure financial participation in rate studies, where appropriate. In the principal areas in question, however, full cost recovery is not an objective. Parks fees, for example, represent only approximately 8% of Parks Canada Operating and Capital Budgets. In consequence, revenue rates are generally determined by policy judgement, rather than accounting factors.</p>	<p>REVENUE RATE STRUCTURE</p> <p>A review is presently being made of the entire Regulations which govern fees of a highly diversified nature. The Senior Financial Officer is presently reviewing the degree of financial participation in rate studies, where appropriate, and the frequency of review of the rate structures. In the principal areas in question, however, full cost recovery is not necessarily an objective. In consequence revenue rates are determined by policy judgement, rather than accounting factors.</p>	<p>Scheduled for completion December 31, 1978</p>
<p>SMALL BUSINESS LOANS</p> <p>The Northern Affairs Program has two small business loan accounts, one for the Northwest Territories and one for the Yukon Territory. Responsibility for issuing, administering and collecting the loans lies with the Territorial Commissioners and committees established by them. The Department has no control over the loans and our review indicated that many appeared to be seriously in arrears.</p>	<p>This program provides financial assistance to entrepreneurs who have a higher risk factor than would be acceptable to regular lending institutes. It is the Department's view that the Territorial government, who have officers on location to carry out reviews and assessments, are in a much better position to carry out the granting and control of these loans.</p>	<p>SMALL BUSINESS LOANS</p> <p>As stated in our original comment the Department considers that these loans can be more effectively controlled by the Territorial Governments.</p> <p>Following Treasury Board approval and agreement with the Northwest Territorial Government the component of the Small Business Loan Fund was transferred to that Government on April 1, 1977.</p>	<p>Done</p>

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<p>The Regulations should be changed to give the Minister greater control over the loans, or the funds should be turned over to the territorial governments in order to provide them with greater incentive to control these loans.</p> <p>INDIAN ECONOMIC DEVELOPMENT ACCOUNT</p> <p>The Indian Economic Development Account had a balance outstanding of \$33.2 million as at March 31, 1975. The current system related to these loans is not administered by the finance group and does not provide adequate information to officers responsible for administering the account.</p>	<p>The alternative of turning the funds over to the Territories is now being explored with the objective of a decision in the near future.</p> <p>The administration of the Funds is undergoing an intensive series of studies. The role of the financial group in total fund administration will be clearly defined and up-graded.</p>	<p>Discussions are continuing with the Yukon Government with a view to effecting a similar transfer.</p> <p>INDIAN ECONOMIC DEVELOPMENT ACCOUNT</p> <p>The responsibility for developing a computerised accounting system, with the necessary controls now rests with the finance group. It is anticipated the system will be fully operational prior to April 1, 1978.</p>	<p>Department continues its efforts to transfer to the Yukon Government</p> <p>follow-up action was taken to ensure compliance with 1977 instruction.</p>

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<p>Under the direction of the finance function within the Department, a system should be developed for Indian Economic Development loans which would include appropriate monitoring, reporting and following up on them.</p>	<p>The Finance group is currently engaged in the development of a computerized accounting system which will provide the current financial status of each loan. A later phase of this system will include Guaranteed Loans.</p>	<p>See our response on the preceding page.</p>	<p>Done</p>
<p>FURNITURE AND EQUIPMENT</p> <p>The additions to furniture and equipment, as recorded in Departmental systems used for controlling furniture and equipment, are not reconciled to purchases of furniture and equipment in the principal departmental accounting system. As a result no control exists to ensure that all fixed assets purchased are inventoried. In addition, physical inventories are not always taken as required by the Materiel Management Manual.</p>	<p>The Department has concentrated on establishing physical inventory control over its assets. Initial provision for control is made by recording acquisition cost of major equipment in the Department's Equipment Management Information System and in the automated Distribution Accounting System.</p>	<p>FURNITURE AND EQUIPMENT</p> <p>The feasibility of integrating financial systems with inventory control systems will be examined with a view to providing more accurate records and better internal control.</p>	
<p>The Department should establish financial control of moveable equipment and attractive items by reconciling annual additions to the fixed asset ledgers and the corresponding objects of expenditures.</p>	<p>A new distribution accounting system is being tested during 1976-77 which if proven successful will be adopted universally throughout the Department.</p>	<p>Some progress has been made in the application of the automated Distribution Accounting System. This is now being introduced throughout Parks Canada and should be in place by March 31, 1978. If successful it is planned to adopt this progressively throughout the department.</p>	<p>The experience gained in Parks Canada will be extended to other areas where practical and economical</p>

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<p>The Department should ensure that periodic physical counts are taken of fixed assets, in accordance with the Materiel Management Manual, and that these counts are agreed to the related fixed asset ledgers.</p>	<p>The Department is initiating studies to intergrate the physical inventory control with the principal accounting system to ensure ability to reconcile additions.</p> <p>The Departmental Internal Audit Division has been specifically instructed to check that physical counts of distribution account equipment are being conducted in accordance with departmental instructions and record incidences of non-compliance as observations in their reports. Follow-up action by Program directors on audit reports request that these counts be carried out and proper adjustment action instituted.</p>	<p>The Department is continuing with the task of intergrating with a view to effecting a similar transfer.</p>	<p>Department continued its efforts to transfer to the Yukon Government</p>
<p>IMPREST/TRUST ACCOUNTS</p> <p>The Indian and Eskimo Affairs Program has bank accounts which hold funds in trust for Indians as well as being used as imprest bank accounts for departmental purposes. These accounts are not authorized by the Receiver General and they are reconciled by the office that issued the cheques.</p>		<p>IMPREST/TRUST ACCOUNTS</p> <p>Standardized procedures have now been released throughout the department to rectify these problems. An accounting control function has been established within the Departmental Accounting Operations Directorate to monitor this.</p>	

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<p>The Department should obtain authorization from the Receiver General for all bank accounts. Departmental imprest accounts should only be requested where they are needed because of being in a remote location. Funds held in trust should be kept in separate bank accounts to ensure that trust funds are not utilized for other purposes.</p>	<p>This is now a general directive from Treasury Board, to which this Department has complied.</p> <p>Separation of Imprest Accounts into bank accounts separate from Trust Funds is currently being implemented.</p>		<p>Done</p>
<p>Bank reconciliations for the Departmental Imprest Account should be prepared by someone other than the issuing officer as required in the Authorities Manual.</p>	<p>Agreed, the reconciliation function should be separate from the cheque issue and deposit function. This process is now place.</p>		<p>Done</p>
<p>INTERNAL AUDIT</p>			
<p>The Department's internal audit work is conducted under contract by the Audit Services Bureau. The internal audit group of the Department co-ordinates and determines the subject matter and timing of each examination but is not adequately involved in the actual audit.</p>	<p>The Internal Audit Division of the Department determines the scope and frequency of the over-all audit program. Since the Department relies on the professional expertise of Audit Services Bureau the Audit Division does not directly participate in the performance of each audit or review all of the Audit Services</p>	<p>The Internal Audit function now reports directly to the Acting Assistant Deputy Minister, Finance and Administration. The role, organization and responsibilities are now being examined and the review will be completed by December 31, 1977.</p>	

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<p>the review of the Audit Services Bureau files, or the follow-up of the audit comments. In addition, the group reports to the Director, Departmental Financial Services Branch.</p> <p>The Department's internal audit group should exercise its responsibility for reviewing financial control systems and performance of internal audits through greater co-ordination of their efforts with the Audit Services Bureau and elimination of the identified gaps in existing procedures.</p> <p>The internal audit group should report to a senior officer other than the chief financial officer, preferably the chairman of an audit committee.</p>	<p>Bureau files. The internal Audit Division reviews all audit reports and, in concert with the Audit Services Bureau, reviews relevant files deemed necessary by the Internal Audit Division.</p> <p>It is the Department's intention to expand the role and scope of Internal Audit through more in-depth "operational audit" type of reviews. The Departmental Internal Audit Division will, of necessity, take the lead role in the new style of audit, with continued professional assistance from the Audit Services Bureau.</p> <p>The role organization and reporting relationship of the Departmental Internal Audit are currently under review.</p>		<p>Done</p> <p>Done</p>
<p>PROGRAM FORECASTS</p> <p>Program Forecasts are prepared at all levels of the Department with little central direction concerning priorities or the method of preparation.</p>		<p>PROGRAM FORECASTS</p> <p>A draft directive setting out the activities, responsibilities and timing of the Program Forecast/Main Estimates Process has been issued.</p>	

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<p>The Department should prepare the Program Forecasts centrally with input from field operations. Preparation of detailed Program Forecasts in the field offices should be avoided.</p> <p>The Department should improve communication with field offices on reasons for priorities and changes in project requirements related to Program Forecasts.</p>	<p>Agreed. This is included in our revised planning for Program Forecast preparation with the Department.</p> <p>Agreed. This will be emphasized in subsequent years.</p>	<p>This directive addresses the relationship between the Departmental level and the programs. Planning guidelines with respect to Program Forecasts 1979/80 are to be issued by the end of November 1977.</p>	<p>Done</p> <p>Done</p>
<p>ESTIMATES</p> <p>The Department should develop procedures for preparing the Estimates submission to be used in all programs. These procedures should provide for:</p>	<p>Agreed.</p>	<p>ESTIMATES</p> <p>The revised planning process will take effect concurrent with the budgetary cycle for fiscal year 1979/80.</p>	<p>Done</p>

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<p>- detailed costing of activities in relation to desired output; and</p> <p>- an opportunity for the responsibility centre managers to defend their submissions to the senior officers of the program.</p> <p>Revisions to submissions should be explained to the managers to ensure their continued commitment to the budgets for their responsibility centres.</p> <p>The Department should establish a series of training sessions to explain its Department-wide budgetary control system so staff at all levels understand the purpose and the significance of its submissions.</p>	<p>Agreed.</p> <p>This will be included in the comprehensive training package referred to under "in-house training and orientation".</p>	<p>A revised system of budget control and reporting has been implemented in the Indian and Eskimo Affairs Program. Once tested and proven workable it will be extended across all Programs effective April 1, 1978.</p>	<p>Done</p> <p>Done</p> <p>Done</p> <p>Done</p>
<p>FINANCIAL REPORTS</p> <p>Management depends on timely, accurate and relevant financial information to make informed decisions. The Department's information lacks this quality, severely inhibiting the ability of managers to make informed decisions.</p>		<p>FINANCIAL REPORTS</p>	

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<p>The Department should improve its existing reporting system so that the information generated is timely and meets the needs of the relevant managers.</p> <p>VARIANCE REPORTING</p> <p>Due to the three week turn-around, from the time that input to the reports is cut off until the monthly financial statements are received responsibility centres have little time to complete variance reports and therefore often do not prepare a proper analysis. Reasons for variances are not explained in terms of output or level of services and in many cases variances are explained, however small. These explanations therefore are of little use for management purposes.</p>	<p>Agreed. Reviews are currently under way in consultation with the Department of Supply and Services and Treasury Board.</p>	<p>A review of departmental reporting systems is now proceeding. Pilot projects will be in place in the Fall/Winter of 1977.</p> <p>VARIANCE REPORTING</p>	<p>Done</p>

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<p>Variations between budget and actual expenditures should be explained in terms of the level of activity on a year-to-date basis as well as that projected for the year-end. Only significant variances should be analysed.</p>	<p>Agreed. Greater emphasis will be placed on the expended analysis of variance impact.</p>	<p>Alternative approaches to variance reporting/forecasting of current annual requirements are now being examined.</p>	<p>In implementation</p>
<p>The "Milestone System" for capital projects should be co-ordinated with the Department of Supply and Services system so that one report is established including both financial and performance data.</p>	<p>Agreed. This is one of the major objectives of the current review of the Capital Management Reporting System.</p>		<p>In implementation</p>
<p>GRANTS AND CONTRIBUTIONS -VOTE WORDING</p> <p>Grants and contributions, excluding those applicable to programs managed by Indian Bands which would otherwise be administered by the Department, should form part of a separate vote.</p>	<p>These recommendations will be reviewed in consultation with Treasury Board Staff.</p>	<p>GRANTS AND CONTRIBUTIONS -VOTE WORDING</p> <p>A study is now taking place with a view to improve the presentation of Note Structures in Main Estimates for 1978/79 which will include; creation of new Vote for Grants and Contributions; revised Vote wording; and listing of Contributions for capital programs.</p>	

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<p>The contributions for capital programs managed by Indian Bands should be included in the supplementary listing of the contributions in the Estimates and Public Accounts.</p> <p>The Department should obtain Treasury Board's approval for including contributions for capital expenditures in the capital expenditures vote.</p> <p>The operating expenditure and the capital vote wording should be changed to reflect more accurately the nature of the expenditures.</p> <p>NET-VOTING</p> <p>Net-voting should be applied in flexible budgeting situations where expenditures incurred in providing a service vary directly with the revenues arising from the service. In the national parks the net-voting concept does not provide the incentive to maximize revenues and produces year-end cash management problems for the Department.</p>		<p>NET-VOTING</p>	<p>Separate parliamentary votes for each of O&M, Capital and Grants and Contributions now approved for 1979-80 Estimates.</p>

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<p>In the Parks Canada Program, operating vote funds should be allocated on a gross basis with all revenues being credited to revenue accounts in the Consolidated Revenue Fund rather than being segregated for net-voting purposes.</p>	<p>Recommendations for the discontinuance of net-voting are contained in the recently completed Study of the Accounts of Canada. Responsibility for decisions on this matter lies outside this Department.</p>	<p>Net-voting was discontinued April 1, 1977.</p>	<p>See October 1977.</p>

APPENDIX "PA-61"
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<p>ORGANIZATION</p> <p>At the present time the Chief Financial Services, not the ADM(Finance), has been designated as the senior officer responsible for departmental systems of financial administration because the Director General Audit reports directly to the ADM(Finance). However, when the Department's audit committee is formed, the spirit of the Treasury Board Guidelines will be better followed if the ADM(Finance) is designated the senior officer responsible. Then the Director General Audit will be reporting to an independent group.</p> <p>The ADM(Finance) and the Chief Financial Services and their supporting headquarters financial staffs each have a financial services and a financial control role to play in the Department. These roles cannot always be played simultaneously.</p>	<p>The Department will continue to monitor the situation and will report to the audit committee as it is formed.</p>	<p>The Department has continued to monitor the situation and will report to the audit committee as it is formed.</p>	<p>The Department has continued to monitor the situation and will report to the audit committee as it is formed.</p>

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<p>The ADM(Finance) should be designated as the senior officer responsible for departmental systems of financial administration (3.6).</p> <p>The headquarters financial group should have a person whose sole responsibility is to ensure that adequate internal control systems exist and, where they do not, to develop new ones. The maintenance of the financial manual described later in this report should also be his responsibility. This person should report directly to the Chief Financial Services. (3.7).</p>	<p>Agreed. The Audit Committee has been established and will provide independent direction to the Director General Audit, consistent with the spirit of the Treasury Board Guideline.</p> <p>Agreed. The reorganization required is not major and should be completed prior to the end of the current fiscal year.</p>	<p>Audit Committee has been established to provide direction to DGA consistent with spirit of TB Guideline and has had its first meeting. ADM(Fin) has been designated senior financial officer responsible for departmental financial administration.</p> <p>Reorganization required to implement recommendation was delayed pending completion of a program to reduce the number of Headquarters' personnel. A preliminary reorganization study has now been completed and four positions have been made available to permit the establishment of a financial control cell.</p>	<p>See June 1976 comments.</p> <p>The terms of reference for the new position of Director General Financial Policy and Procedures and the structure of the new Division has been approved by Senior Management. All positions are currently undergoing classification action.</p>

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<p>FUNCTIONAL REPORTING OF FINANCIAL OFFICERS</p> <p>To ensure that financial responsibilities are being properly exercised:</p> <p>a. a senior financial officer within the ADM(Finance) organization should provide functional direction to Command comptrollers and financial officers in headquarters positions outside the ADM(Finance) organization; (3.8a) and</p>	<p>Agreed. The new Departmental Financial Manual, on which work has been progressing over the last year, will be issued shortly and should significantly improve communications.</p>	<p>The Departmental Financial Manual is now being reviewed in final form but because of the requirement that it be issued in bilingual format it will not be issued for approximately six months.</p>	<p>The Chief Financial Services performs this function. The improvement in communications envisaged has an assist in the fact that this is currently a Canadian Forces officer appointment. The annual Command Comptrollers' Conference is now augmented by regular one-day semi-annual conferences and a monthly bulletin issued by Chief Financial Services commenced in January 1978.</p>
<p>b. Command comptrollers with limited financial training should receive specific financial training, including a period of orientation in the ADM(Finance) organization before assuming their duties. (3.8b).</p>	<p>Agreed. The Department will make the necessary arrangements.</p>	<p>The Department has continued to hold Command Comptrollers' Conferences and the agenda for these conferences has been expanded to provide additional training opportunities for those with limited financial background. Since the recommendation was made no appointments have</p>	<p>The last statement of the June 76 comments still applies. The Public Service Advanced Financial Management Course is of particular value and arrangements have been made to provide this for all Senior Officers Finance at Command Headquarters.</p>

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<p>FUNCTIONAL REPORTING OF FINANCIAL OFFICERS - CONT'D</p> <p>FINANCIAL MANUAL</p> <p>The departmental financial manual should be completed as soon as possible and procedures developed to ensure that the manual, once issued, is kept up to date. The person in the headquarters financial group with responsibility for internal control systems described earlier in this report should maintain this manual. (3.9).</p>	<p>Agreed. The Audit Committee has been established and will provide independent direction to the Director General's Audit, consistent with the spirit of the Treasury Board's Audit Act.</p> <p>Agreed. The Financial Manual is being completed on schedule and will be issued later this year. The responsibility of ensuring that the manual is kept up to date will be assigned to a specific individual as part of the re-organization referred to above.</p>	<p>been made involving officers requiring a period of orientation in the ADM(Fin) organization.</p> <p>Financial Manual will be issued later this year. Responsibility for ensuring that it is kept up to date has been assigned to a specific individual.</p>	<p>A satisfactory financial manual has existed for many years in a wide variety of departmental regulations, orders and directives. This fact was acknowledged by the Treasury Board's evaluation team. Since a single manual is unattainable an improvement project was commenced in 1974 to consolidate this direction and ensure its completeness, in a two-part development, viz.,</p> <p>Part 2 - considered to be the vital part effectively consolidates the direction as an Index with all items listed recognized as part of the Manual; published in February 77.</p>

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<p>FINANCIAL MANUAL - CONT'D</p> <p>RESPONSIBILITY ACCOUNTING</p> <p>Seventy-five percent of departmental operating funds are controlled centrally while the remaining 25% are delegated to Commands, Bases and other operating units for control purposes. Of this 25%, only a small proportion is truly controllable by the local responsibility centre managers.</p> <p>Budgetary control responsibility should be assigned to responsibility centre managers only for activities over which they have direct operating control. The number of responsibility centres should be reduced to eliminate those where no operating control actually exists. (3.10 & 3.11).</p>	<p>Agreed. It should be emphasized, however, that disbursement control will continue to be decentralized with responsibility for enforcing economy in expenditures being exercised at the lowest possible level.</p>	<p>Agreed. This is continually under review. It should be emphasized that disbursement control will continue to be decentralized with responsibility for enforcing economy at lowest possible level.</p>	<p>Part 1 - a statement of DND's financial administration policies and their relationships to the TB directives and guidelines. This is nearing completion and following translation will be published during the summer of 1978.</p> <p>The earlier comments are still valid. In view of the proportion of the operating budget which is controlled centrally the recommendation regarding the number of responsibility centres relates to the local budgets. While the local responsibility centre structure is the prerogative of the Base Commander the departmental</p>

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<p>RESPONSIBILITY ACCOUNTING - CONT'D</p> <p>PERSONNEL SUPPORT PROGRAMS (NON-PUBLIC FUNDS)</p> <p>Various personnel support programs are operated on behalf of military personnel at DND locations, including:</p> <ul style="list-style-type: none"> a. Canex retail outlets; b. messes and institutes; and c. physical education and recreation facilities. <p>The control and administration of non-public funds, facilities and programs vests immediately with the Chief of Defence Staff. The funds receive some public subsidy in the form of departmental manpower resources and direct funding.</p>			<p>criteria confine these to necessity, in terms of operating and managerial advantage.</p>

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<p>PERSONNEL SUPPORT PROGRAMS (NON-PUBLIC FUNDS) - CONT'D)</p> <p>Two steps are necessary to ensure that non-public funds responsibilities can be properly exercised without interfering with public funds responsibilities: (3.12)</p> <p>a. adequate well-trained financial staffs should be made available to departmental managers with non-public funds responsibilities; and</p> <p>b. financial audits of all non-public funds should be performed by properly trained auditors at least annually.</p>	<p>Agreed. A policy decision is required as to the extent of additional public support to be provided.</p>	<p>Agreed. Our training program for financial staffs now deals more extensively with NPF duties.</p>	<p>Training programs for financial staffs involved in NPF accounts and the audit of these accounts have been intensified. Current plans envisage a continuing improvement despite the freeze on many years.</p>
<p>FINANCIAL SIGNING AUTHORITIES</p> <p>Delegation of financial signing authorities is documented as follows:</p> <p>a. through documents signed by the Minister and the Deputy Minister; and</p>			

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<p>FINANCIAL SIGNING AUTHORITIES CONT'D</p> <p>b. through numerous sections of various publications imposing limits on the exercise of spending authority.</p> <p>A document which includes all facets of delegated authorities has been prepared but not yet issued.</p> <p>Revisions to the delegation of financial signing authorities should be issued to include in one comprehensive document the following: (3.13)</p> <p>a. a statement that spending authority should generally be exercised by operating managers and payment authority by financial officers and that spending and payment authorities on a particular transaction should always be exercised by different persons; and</p>	<p>Agreed. As noted in the observation, a document covering all the recommendations has been prepared and will be issued in October 1975.</p>	<p>The final document should be issued later this month.</p>	<p>The document was issued in August 1976, its accompanying directive containing the statements recommended, and has already been updated five times.</p>

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<p>FINANCIAL SIGNING AUTHORITIES - CONT'D</p> <p>b. both spending and payment authority limits according to military rank or equivalent civilian positions.</p> <p>PRE-AUDIT PROCEDURES</p> <p>The application of pre-audit procedures does not include a check of signatures affixing spending authority, an edit of financial coding or the batching of documents forwarded to the Department of Supply and Services for cheque issue. A document defining steps to be followed by pre-audit clerks is under revision.</p> <p>Pre-audit procedures performed before forwarding cheque requisitions to the Department of Supply and Services for payment should be enforced through the use of a block stamp to ensure that all appropriate steps are followed. (3.14)</p>	<p>Agreed. The document referred to in the observations is being re- written and will be issued in January 1976. A block stamp of the type referred to is now used in some of the larger supply depots and its use will be extended.</p>	<p>The document referred to in the observation (defining steps to be followed by pre-audit clerks) was issued in January 1976. Block stamp is now used in some larger supply depots and its use will be extended.</p>	<p>Department batching of payment requisitions was introduced in September 1976 and its implementation was completed with its extension to the Canadian Forces Europe in January 1978. The department conforms to all the</p>

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PRE-AUDIT PROCEDURES - CONT'D			pre-audit procedures of the T.B.'s Account Verification and Payment Requisitioning Regulations. The block stamp method is acknowledged as being beneficial in some environments and in others it has the undesirable effects which sometimes result from reducing such procedures to routine. This method is considered to be a matter of local prerogative and should not be forced on environments where other measures are deemed more beneficial.
REVENUE AND ACCOUNTS RECEIVABLE CONTROL All invoices should be accounted for in the accounts receivable subsidiary ledger and an independent control account should be maintained over accounts receivable balances administered by NDHQ. (3.15)	Agreed. The independent control account is being established.	The independent control account has been established.	See June 1976 comment.

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<p>PHYSICAL CONTROL OF INVENTORIES</p> <p>Departmental policy is to verify quantities maintained on perpetual inventory records by physical count of all stock classes at least once every three years. Over the last year or so, perpetual records previously maintained by supply depots and base supply locations have been converted to the revised Canadian Forces Supply System (CFSS). Physical counts were not made coincident with the introduction of the CFSS and certain supply locations have not developed a plan for continuing physical counts.</p> <p>The Chief Supply, through liaison with Depot Commanding Officers and Command and Base Supply Officers, should ensure that all supply locations, in conformity with departmental policy, develop and execute on a timely basis a plan to count physically at least once every three years all stock classes under their control. (3.16)</p>	<p>Agreed. Commands, Bases and Depots have been instructed to do this.</p>	<p>Commands, Bases and Depots have been so instructed.</p>	<p>Following full implementation of the CFSS, regular stocktaking arrangements were resumed in January 1977. Current departmental supply instructions specify a stocktaking review of the entire inventory (Depots, Bases, Stations and Units) over a three-year period. This is achieved largely through approved statistical sampling techniques with specified</p>

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<p>PHYSICAL CONTROL OF INVENTORIES - CONT'D</p> <p>ACCOUNTING FOR INVENTORIES</p> <p>There are three types of inventory items as follows:</p> <ol style="list-style-type: none"> a. equipment and vehicles; b. repair parts and reserve stocks; and c. consumable supplies. <p>Inventory levels and usage of the first two types are dictated by military requirements but usage of the third type can be controlled by responsibility centre managers.</p> <p>Program Forecasts, Main Estimates, operating budgets and the Public Accounts of Canada disclose only</p>			<p>classes/groups being subjected to 100% stocktaking. Additionally, some classes/groups are designated for annual, semi-annual and even daily stocktaking.</p>

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<p>ACCOUNTING FOR INVENTORIES - CONT'D</p> <p>budgeted and actual supply purchases, not supply utilization. As well, supply items nationally stocked are drawn from stores free of charge by the user but items procured locally must be paid for by supply officers' locally managed funds.</p> <p>Annual Main Estimates and the report of departmental expenditures should disclose separately anticipated and actual changes in levels of inventory for classes of inventory where it is possible. (3.17)</p>	<p>Agreed, in principle. The Department will investigate the practicality of the recommendations, in consultation with the Treasury Board.</p>	<p>Agreed, in principle. The Department has not yet been able to make resources available to permit the necessary study to be undertaken.</p>	<p>This is closely associated with the next observation. The CFSS is a quantity-oriented system and does not use dollar information for control purposes. Materiel is procured through a central budget and the funding system is concerned with cash flow rather than with inventory replenishment. TBS agrees with our view that the cost of developing and operating a system to follow the dollar value of inventories cannot be substantiated unless it were part of an overall system which distributes material costs to the user responsibility centres.</p>

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<p>ACCOUNTING FOR INVENTORIES - CONT'D</p> <p>The data provided by the Canadian Forces Supply System should be used to charge ultimate users for items over which the users have some degree of control, no matter what the source of original procurement. (3.18)</p>	<p>Agreed, in principle. The proposal will be studied.</p>	<p>Agreed, in principle. Some preliminary studies will be undertaken later this year.</p>	<p>Many years of study, design and adaptation were devoted to the development of the CFSS. For most of those years the concept of financing the CFSS inventory through a large working capital advance and charging materiel issues to the budgets of the user Responsibility Centres was under active consideration. In fact it was a hypothesis of the parallel development of the department's Financial Management Information System. Subsequent developments led to the decision that this method was far too complex and expensive. Since cost information on materiel usage as well as inventory levels is already available from other features of the system no further consideration of that method is planned.</p>

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<p>INTERNAL AUDIT</p> <p>Base Comptrollers' internal audit sections should be strengthened, both in numbers and in rank. A military officer or civilian equivalent should be appointed to a fulltime chief internal audit position at each base, except where the base is too small to justify a fulltime position. Smaller bases, stations, ships and other locations should be grouped appropriately so that all are covered by internal audit sections under the control of an officer with fulltime internal audit responsibilities. (3.19)</p> <p>The Director General Audit has developed a plan for improving the internal audit function. Steps should be taken to expedite the implementation of: (3.20)</p> <p>a. an integrated plan to maximize the effectiveness and minimize the duplication of efforts</p>	<p>Agreed, in principle. The proposal will be studied but current man-year restrictions may make it difficult to take the action recommended.</p> <p>Agreed. The work already under way will be accelerated to the extent possible in the light of current man-year restrictions.</p>	<p>Agreed, in principle. Upgrading the calibre of the staff is a more feasible way of improving the quality of the audit, under current man-year restrictions.</p> <p>The work underway will be accelerated to the extent possible under current man-year restrictions. The first of a new series of training sessions for Base internal auditors was held in May in Edmonton.</p>	<p>Some upgrading of the civilian internal audit positions to the CR 5 and CR 6 levels has been accomplished. These are still below the levels required to attract and retain qualified personnel. Man-year limitations have prevented an improvement in numbers.</p> <p>DGA has prepared a proposal for restructuring the entire audit function in the department. If</p>

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<p>among the various levels of internal audit;</p> <p>b. a formal training program for Base Comptrollers' internal auditors; and</p> <p>c. an audit manual, including detailed audit programs, for use by all Base Comptrollers internal audit sections.</p>			<p>accepted this will improve the co-ordination of this function as well as the likelihood of obtaining and retaining suitably qualified personnel.</p> <p>The formal training program was developed and operated by DGA. A total of 15 courses were conducted which processed some 300 internal auditors. Continuance of this program is dependent on the outcome of the restructuring proposal.</p> <p>DGA has made significant progress in producing audit programs and this is a continuing project. The audit manual, which is largely completed, was suspended pending the completion of the Treasury Board's Guide on Audit. This development will be resumed when the latter's audit standards are fully established.</p>

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<p>CO-ORDINATION OF PLANNING FUNCTIONS</p> <p>Both the long-range planning function and Program Forecast preparation are the responsibility of the ADM(Policy) group while Main Estimates preparation is the responsibility of the ADM(Finance) group.</p> <p>The ADM(Finance) organization should assemble information similar to the Main Estimates relating to the first year of Program Forecasts. This information should be compared with the long-range plan and, where appropriate, adjustments made before preparing the annual Program Forecast submission. (3.21)</p>	<p>Agreed, in principle. The Department will undertake a study to assess the practicability of the proposal.</p>	<p>The study will commence later this year when resources can be made available for the purpose.</p>	<p>The study supported the recommendation. The Program Forecast and Main Estimates functions performed respectively by the ADM(Policy) and ADM(Finance) Groups are fully co-ordinated. The ADM(Finance) Group presently prepares a "Forecast Main Estimates" which serves as ADM(Policy)'s basis for the financial portion of the Program Forecast.</p>

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<p>DETAILED MANAGEMENT BUDGETS AND FUNDS ALLOCATION</p> <p>Responsibility centre budget submissions should be zero-based (i.e., include a justification for all activities, both new and recurring, including their costs). (3.22)</p>	<p>Agreed, in principle. The Department will study the practicability and cost effectiveness of introducing a zero-based budgeting system.</p>	<p>Department agrees in principle and will study practicability and cost effectiveness of zero-based budgeting system.</p>	<p>This matter has been approached cautiously and this attitude will prevail until there is convincing evidence that the concept offers greater benefit in this environment than the current approach. The concept has been given a considerable amount of study, selected officers have attended seminars on the subject and the developments of the U.S. Defence Department are being evaluated as they lead to implementation during 1978-79. Further plans to test the concept will depend on those results.</p>
<p>These budget submissions should include realistic cost estimates based on inflation factors agreed to by both headquarters and the local responsibility centre managers. (3.22)</p>	<p>Agreed. Instructions respecting preparation of Estimates for 1976-1977 deal with inflation factors in the manner recommended.</p>	<p>Instructions for preparing 1976-1977 Estimates deal with inflation factors in the manner recommended.</p>	<p>See June 1976 comment.</p>

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<p>DETAILED MANAGEMENT BUDGETS AND FUNDS ALLOCATION - CONT'D</p> <p>When budget submissions must be reduced, senior management should indicate activity level reductions to responsibility centre managers who should resubmit their budgets based on these reduced activity levels. This cycle should be repeated until an acceptable spending level is achieved. (3.23)</p> <p>Efforts should be intensified to identify, at the earliest possible date, necessary reallocations of funds so they can be made on a timely basis. (3.24)</p>	<p>Agreed, in principle. Sufficient time may not always be available to permit the processes described to be completed.</p> <p>Agreed. The Department will study methods of improving existing procedures.</p>	<p>The recommended procedure is being followed whenever possible.</p> <p>New procedures have been introduced which permit re-allocations to be made on a more timely basis.</p>	<p>See June 1976 comment.</p> <p>See June 1976 comment.</p>

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<p>OPERATIONAL PERFORMANCE MEASUREMENT SYSTEMS (OPMS)</p> <p>Efforts in the development of a Performance Measurement System should be continued. (3.25)</p> <p>The reporting of the Performance Measurement Systems effectiveness and efficiency measures should be integrated with the main responsibility centre financial reporting system. (3.26)</p>	<p>Agreed. Results achieved to date have been promising.</p> <p>Agreed, in principle. Further study is required but the Department is confident that the systems will be integrated in due course.</p>	<p>Agreed. Results to date have been promising.</p> <p>It is anticipated that the first steps towards integration will be made later this year.</p>	<p>A tremendous amount of work has been done and this is a continuing program.</p> <p>DND is considered to be the most complicated of all the government environments in which to apply these measures due to the nature of its activities. A large proportion of these functions are military/operational whose outputs are extremely difficult to quantify and their evaluation is, accordingly, quite subjective. This obstacle and the fact that the larger portion of the department's budget is centrally controlled render an integration of the efficiency and effectiveness measures with the responsibility centre financial reporting system an unlikely proposition.</p>

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<p>COMMITMENT RECORDS</p> <p>Commitment records are maintained for major headquarters controlled expenditures such as military and civilian payrolls. However, no formal commitment records system exists for funds controlled through the Resource Management System, although a draft of a directive, relating to this, has been prepared.</p> <p>The draft directive relating to commitment records should be finalized and issued to ensure that commitment records are maintained by all responsibility centre managers. (3.27)</p>	<p>The Directive has been finalized and issued.</p>	<p>Directive has been issued. Additional follow-up actions are required.</p>	<p>A new approach to commitment control was introduced and the system was operated as a pilot in one command for the full fiscal year 1977-78 with satisfactory results. The system is now under evaluation to determine its adaptability to the needs of all Commands and its suitability for automation.</p>

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<p>FINANCIAL REPORTING</p> <p>Financial Information System reports pertaining to locally-funded expenditures form only a limited portion of the Department's Resource Management System. A significant misunderstanding exists between senior financial management and the Responsibility Centre managers as to the intent and use of these reports.</p> <p>The Resource Management System pertaining to locally-funded expenditures should be revised. Particular attention should be given to making information more timely and to improving the communication of the system's objectives, as well as ensuring that responsibility is related to control as described in the Responsibility Accounting section of this report. An explanation of the Resource Management System should be given in a user's manual written for non-accountants. The use of the various reports should</p>	<p>Agreed. The Financial Information System is being continually improved and further changes are planned for 1976-77. A user's manual written for non-accountants will be distributed in the 1976-77 fiscal year.</p>	<p>Financial Information System is being continually improved and further changes are planned for 1976-77. A new reporting system was introduced on April 1, 1976. User's Manual written for non-accountants will be distributed later this year.</p>	<p>These improvements led to a comprehensive study aimed at completely overhauling the financial information system. While considerable progress was made in determining the requirements for financial information, the study was suspended in November 1977 pending a number of parallel developments:</p> <ul style="list-style-type: none"> - to improve the existing system, - in a number of high level governmental studies, and

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<p>FINANCIAL REPORTING - CONT'D</p> <p>be explained in this manual. (3.28 and 3.29)</p>		<p>A study is now in progress for completion in early 1977 on the use of flow charts and narrative techniques in existing Departmental manuals.</p>	<p>- in base ADP applications.</p> <p>The concept of a user's manual in the terms recommended has been set aside in view of improvements realized in other departmental manuals and directives.</p>
			<p>L.E. Davies Assistant Deputy Minister (Finance)</p>

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<p>ORGANIZATION 4.8</p> <p>The financial function should have active participation in the design of, and full responsibility for internal control aspects of systems operated by other functions and generating financial data.</p>	<p>Effective steps have been taken to ensure that all systems generating financial data will be studied by the financial organization to provide for proper internal control and integration with other financial systems within the context of other managerial requirements.</p>	<p>Done.</p>	<p>Done.</p>
<p>STAFFING IN FINANCIAL AREA 4.16</p> <p>Existing financial staff resources are not adequate to meet the growing needs of a department as large and complex as Public Works. To plan for the development and recruitment of the necessary increases in number and quality of financial staff, a comprehensive study should be undertaken, comparing present and future requirements with current resources.</p>	<p>At present, highly qualified and capable personnel staff the financial area; however, a study will be initiated to examine the numerical requirements with particular attention to the qualifications and experience needed.</p>	<p>In progress.</p>	<p>Done.</p>
<p>4.17</p> <p>Financial officer classifications would be reviewed in light of job responsibilities compared to those of similar positions in other departments and renegotiated with the Treasury Board where necessary.</p>	<p>Senior financial officers of the Department have already participated in a review of the classification standard. Future input to such studies will continue as this area is of prime concern to departmental officials.</p>	<p>A review of financial officer classifications in all offices is well under way.</p>	<p>Done.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

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<p style="text-align: right;">4.18</p> <p>In order to conform to departmental policy, a system should be instituted of ensuring that all financial officers are appraised at least once per annum.</p>	<p>Agreed. Steps will be taken on a departmental basis within the financial function to ensure that the appraisal system is followed.</p>	<p>Done.</p>	<p>The plan has been implemented beginning April 1, 1976. This action was reflected in the 1976/77 Main Estimates.</p>
<p>QUALITY OF COMMUNICATION OF FINANCIAL REQUIREMENTS 4.23/24</p> <p>The Financial Management Manual should be revised using the Treasury Board Guide on Financial Administration as a base. All systems generating financial data should be fully documented using a combination of flow chart and narrative techniques.</p>	<p>The development of an effective financial manual is now under way; however, a further review will be made taking into account the flow chart and narrative techniques suggested.</p>	<p>A study is now in progress for completion in early 1977 on the use of flow charts and narrative techniques in existing Departmental manuals.</p>	<p>In progress.</p>
<p>EXPENDITURE CONTROL POLICIES AND PROCEDURES 5.8</p> <p>Quarterly reports should be submitted to Headquarters explaining all discretionary exceptions to the departmental requirement to put leases to tender.</p>	<p>A procedure will be implemented to effectively monitor the use of regional discretion.</p>	<p>A procedure is contemplated by December, 1976.</p>	<p>Done.</p>

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5.15 Pay cheques should be retained by a senior financial officer divorced from pay accounting until they are given to the responsibility centre managers for distribution.	This suggestion is accepted and is being implemented.	Done.	
5.16 Man-year utilization records should be reconciled monthly to pay lists, in regions not currently carrying out this procedure.	This is a required departmental procedure which will be enforced more stringently.	Regional offices and Headquarters branches have again been reminded of the need to follow Departmental procedure.	Done.
CONTROL OF REVENUES INCLUDING ACCOUNTS RECEIVABLE 5.24 Systems of internal control over revenues should be the subject of an in-depth review to ensure that revenues are properly controlled.	The Financial Management System and accounts receivable procedures implemented on April 1, 1975, should greatly improve internal control over revenues and this will be carefully monitored over the next twelve months.	The monitoring processes are now in place.	
5.25 The Department should eliminate the subsidization of reimbursing agencies in the provision of Northern Housing.	In renegotiating rates, the suggestion will be followed.	Our objective in negotiating new agreements with reimbursing agencies has been to provide for full recovery.	Recommendation has been effected as of April 1, 1978.

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1975 REPORT	RESPONSE AS AT APRIL 1, 1976	RESPONSE AS AT MARCH 31, 1978
<p style="text-align: right;">5.26</p> <p>The Department, under current Treasury Board housing regulations, is obliged to subsidize all other user programs. The full costs of providing such housing should be transferred to the departments concerned.</p>	<p>Discussions with Treasury Board on this subject are continuing along the lines of the observation.</p>	<p>This will be the subject of detailed discussions with the Treasury Board in the next few months to be followed with an official request for decision by the Treasury Board Secretariat.</p>	<p>This item has been implemented beginning April 1, 1978. Such action was reflected in the 1978/79 Main Estimates.</p>
<p>LAND BUILDINGS AND LEASEHOLD IMPROVEMENTS 6.18</p> <p>A co-ordinated effort should be made to complete the Central Real Property Inventory, enabling it to become a record more useful to all government departments and agencies.</p>	<p>The Department concurs.</p>	<p>Nothing has been done on this as yet.</p>	<p>Action has been taken and departments and agencies are submitting reports regularly. There are however, a number of Crown Corporations and Agencies which have not complied with the request to contribute to the CRPI. As they do not appear on the Schedules of the F.A.A. to which the directive applies, they are not required to do so. This requirement should be restated by Treasury Board including these federal authorities.</p>
<p style="text-align: right;">6.19</p> <p>Arrangements should be made with the Department of Supply and Services to establish a system to ensure that additions to federal real property agencies are reported to the Department for updating the Central Real Property Inventory.</p>	<p>This suggestion has merit and will be reviewed with the appropriate agencies.</p>	<p>Discussions have taken place with the Department of Supply and Services with no progress at this point. The Department will communicate in writing shortly.</p>	<p>D.S.S. now provides the Department with an Economic Analysis Statement reporting expenditures incurred by other government departments and agencies, relative to Real Property.</p>

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1975 REPORT	RESPONSE AS AT APRIL 1, 1976	RESPONSE AS AT MARCH 31, 1978
<p>The Department should: 6.20</p> <p>(i) review its current and proposed real property inventory systems to rationalize and to co-ordinate them; and then</p> <p>(ii) reconcile the remaining systems and introduce financial or quantity controls to ensure that these systems remain parallel in future.</p>	<p>The need for such measures has, in part, been recognized within the Financial Management System and steps will be taken to ensure rationalization and continuing co-ordination of these systems.</p>	<p>This is now in the early stages of development.</p>	<p>We have been advised that provision of further details may only be done with the approval of the other government departments and agencies. Total implementation of this recommendation is beyond the decision making and jurisdictional scope of this Department and should be restated by Treasury Board.</p> <p>The Project Numbering System has been approved in principle and will provide the means to ensure that the Real Property Inventory systems remain parallel in future. Implementation is in process.</p>
<p>6.21</p> <p>The costs to be capitalized in the Financial Management System, for assets acquired after April 1, 1975, should include all direct costs and applicable indirect costs.</p>	<p>The system implemented from April 1, 1975 provides for the inclusion of all such costs.</p>	<p>The feasibility and procedural aspects are well advanced and detailed system requirements are now being reviewed.</p>	<p>The approved proposed project numbering system will allow identification and accumulation of direct costs, both external and internal (in-house salaries).</p>

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1975 REPORT	RESPONSE AS AT APRIL 1, 1976	RESPONSE AS AT MARCH 31, 1978
<p>LONG-TERM RECEIVABLES 6.27/28</p> <p>The status of all loans and advances should be established, and they should be recorded within the Financial Management System. Future reports on receivables should include all loans, whether current or not, and should comment on their status.</p>	<p>The accounts receivable procedures in the Financial Management System now provide for these recommendations.</p>	<p>Done.</p>	
<p>TRUST ACCOUNTS 6.31</p> <p>The system governing contractors' holdbacks should be revised to provide for more regular reconciliation and reporting, highlighting old and unusual items.</p>	<p>The system will be revised accordingly.</p>	<p>Proposals are now in final stages. Planned for completion and implementation in the current year.</p>	<p>The automated project accounting system currently under development will provide for regular reconciliation reporting and identification of old or unusual items. We have effected a central monitoring as to status of all asset and liability accounts during this fiscal year. Initial implementation date of December 1977 has been revised to allow for full implementation by the end of 1978/79.</p>
<p>INTERNAL AUDIT 7.13</p> <p>The departmental audit committee should establish the specific goals and objectives of the Internal Audit Division and take a more active part in directing its activities.</p>	<p>This will be done.</p>		<p>Done.</p>

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1975 REPORT	RESPONSE AS AT APRIL 1, 1976	RESPONSE AS AT MARCH 31, 1978
<p>7.14 Immediate steps should be taken to upgrade the professional capability of the Internal Audit function.</p>	<p>This is agreed to and all avenues will be explored including the revision of position classifications and the rotation of management staff through the function.</p>		<p>Done.</p>
<p>7.15 Rather than report to the Director of Finance, Internal Audit should report to a member of senior management who is more divorced from financial operations.</p>	<p>The function of Internal Audit will be separated from immediate and direct association with the Director of Finance.</p>	<p>A recent review of the Headquarters organization has been made and reporting lines changed. Officials responsible will re-establish the Audit Committee and its terms of reference.</p>	<p>Done.</p>
<p>7.16 The audit approach should emphasize evaluation of systems of financial management and control and recommendations for improvements.</p>	<p>The need is recognized and steps have been taken to emphasize systems audits.</p>		<p>Done.</p>
<p>7.17 Audit reports should highlight recommendations and contain a management summary.</p>	<p>Future reports will take account of this recommendation.</p>		<p>Done.</p>
<p>7.18 Internal Audit should prepare an annual report for distribution to members of the Management Committee.</p>	<p>The Department welcomes this recommendation and will produce such a report.</p>		<p>Done.</p>

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1975 REPORT	RESPONSE AS AT APRIL 1, 1976	RESPONSE AS AT MARCH 31, 1978
<p>CLASSIFICATION OF ACCOUNTS 8.6</p> <p>The Department should open negotiations with the Treasury Board for a program/activity structure more relevant to its operations.</p>	<p>Discussions have already taken place and will continue.</p>	<p>Discussions are continuing and an official communication to Treasury Board for a decision will be made shortly.</p>	<p>At the time of our April 1976, response, the Standing Senate Committee had not even begun its review. The Department is awaiting the recommendations of the Senate Committee which are anticipated shortly and will be resuming discussions with Treasury Board in the near future.</p>
<p>PROGRAM FORECASTS 8.17</p> <p>The Executive Committee should develop and issue annual formal policy guidelines to aid regional management in preparing Program Forecast submissions.</p>	<p>This approach has been planned for the next Program Forecast exercise.</p>	<p>Guidelines were issued for preparation of 1977/78 Program Forecast.</p>	<p>Done.</p>
<p>8.18</p> <p>In the longer term, the Department should aim towards more centralized Program Forecast preparation with a "top-down" emphasis.</p>	<p>It is intended to begin a "top-down" approach in the fall of 1975.</p>	<p>We hope that this can be done for the 1978/79 Program Forecast to begin in the Fall of 1976.</p>	<p>Done.</p>

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1975 REPORT	RESPONSE AS AT APRIL 1, 1976	RESPONSE AS AT MARCH 31, 1978
8.19 The unit cost approach to planning should be expanded to cover all practicable areas of departmental expenditures.	This is definitely the Department's intention and the approach will be extended to the other areas as soon as background data is available.	The approach has been expanded in Property Administration and we have started in Property Services, Design and Construction and the Administrative Program.	Although we agreed to implement the recommendation, we cannot determine an implementation date as yet. The unit cost approach to planning was expanded in 1975-76 to cover Property Administration and Design and Construction. It was also expanded in 1976-77 to cover Property Services. Work on the Administration Program is in progress.
8.20 Further analysis and stratification of building types should be made to explain and to account for regional disparities in preparing Program Forecasts.	The Department is moving gradually to product line identification and output coding structures which will provide such distinction.	It is hoped to produce reports along these lines in 1976/77.	Further breakdowns of our traditional building types i.e. Single Purpose, General Purpose and Special Purpose, are needed to permit valid regional comparisons. The difficulty is not only in stratifying these building types but also in isolating their costs. We are continuing to pursue this matter.
8.21 The Department should negotiate with the Treasury Board for a formal liaison function to enable it to have access to plans affecting client departments' space requirements.	Efforts along these lines are continuing.	Some progress has been made.	Client departments are now providing Public Works Canada with annual space requirements reports in accordance with the Treasury Board "Guide on the Administration of Office Accommodation" of February 1977.

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<p>8.34</p> <p>Capital project cost estimates, as disclosed in the Estimates, should be annotated to differentiate between those based on current value estimates and those based on signed contracts.</p>	<p>This will be done commencing with the 1976/77 Estimates submission.</p>	<p>Done.</p>	
<p>8.35</p> <p>The Department should propose to the responsible central agencies that the Accommodation Program be credited for services provided to other departments, such credit, and the memorandum charges to user programs, being updated for Public Accounts presentation purposes.</p>	<p>This will be discussed with the responsible agencies.</p>	<p>Has not yet been discussed.</p>	<p>Still under discussion with Treasury Board.</p>
<p>8.36</p> <p>All significant real property leases with options to purchase should be subject to disclosure requirements similar to those governing capital acquisitions.</p>	<p>This will necessitate changes to Treasury Board requirements affecting other departments and agencies and will be discussed with the Treasury Board Secretariat.</p>	<p>We will formally approach the Treasury Board on this item in the coming months.</p>	<p>Still under discussion with Treasury Board.</p>

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<p>BUDGETARY CONTROL AND CASH FORECASTING 8.52</p> <p>As soon as the financial management and performance measurement reporting systems are fully operational, a field study should be conducted to establish the degree of managerial acceptance and use of such reports with a view to eliminating all manual reporting systems.</p> <p>8.53</p> <p>The capital project reporting systems should be the prime vehicle for capital expenditure forecasting and immediate steps must be taken to ensure that they regularly generate realistic reports.</p>	<p>Such a review is scheduled for late 1975/76.</p> <p>The Department agrees and steps are being taken to ensure the reliability of these reports in future.</p>	<p>The scheduled review was done and in light of changes made a further review is contemplated in the fall of 1976/77.</p> <p>The Departmental Executive has reaffirmed that there will be only one system for project forecasting as well as emphasized the need for timely and realistic forecast.</p>	<p>Ongoing activity in progress.</p> <p>In progress.</p>
<p>FINANCIAL REPORTING 9.14</p> <p>To eliminate duplication in processing, arrangements should be made for the Department of Supply and Services to accept, for their requirements, departmental data as prepared for the Financial Management System.</p>	<p>Discussions with the Department of Supply and Services have been taking place for some time and will continue.</p>	<p>Discussions with Supply and Services have taken place and they will now be formally approached within the next month.</p>	<p>Computer tape exchange has been introduced in the Quebec Region; extension to other regions is expected early in the 1978/79 fiscal year.</p>

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<p style="text-align: right;">9.15</p> <p>Control procedures in clearing Financial Management System edit reports should be properly documented.</p>	<p>Documentation of procedures is now complete.</p>	<p>Completed.</p>	
<p style="text-align: right;">9.16</p> <p>The financial content of the annual report should be expanded with the objective of producing comprehensive financial information about the activities and operations of the Department.</p>	<p>The current fiscal presentation in the annual report will be revised in line with this recommendation.</p>	<p>Alternative proposals now being examined.</p>	<p>Ongoing activity in progress.</p>
	<p>A.J. Perrier, Acting Deputy Minister.</p>		

APPENDIX "PA-63"

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE: April 28, 1978

AUDITOR GENERAL'S REPORT
(MARCH 31, 1976)

DEPARTMENT OF REGIONAL ECONOMIC
EXPANSION

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1976 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>RESPONSIBILITY AND RELATIONSHIPS</p> <p>The new decentralized organization of the Department incorporates three main structural levels: Headquarters, regional and provincial offices. The division of authority and responsibility among and within these levels should be resolved and defined for the financial administration functions. The Department should identify a senior officer to be responsible for the functional direction of financial administration systems and should provide for this within the decentralized organization.</p>	<p>The division of authority and responsibility within the structural levels of the organization has been defined. A senior officer responsible for the functional direction of financial administration has been identified.</p>	<p>Since the Financial Management and Control Study was carried out, the financial administration function has been further strengthened through promulgation of a management policy directive in the financial manual of the Department.</p>

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<p>MANUALS AND REFERENCE SOURCES</p> <p>The Department should allocate the responsibility and resources to consolidate and to maintain the Departmental financial manuals. The three organization levels and the Prairie Farm Rehabilitation Administration should participate in preparing the revised manual which should include references to systems unique to each unit's operations.</p> <p>ACCOUNTS RECEIVABLE</p> <p>To improve control of accounts receivable, the Department should introduce control accounts. For this record to be complete, the Department should record the estimate established by an Audit Services Bureau interim report on a project in instances where the existence of a claim has been established but the amount ultimately recoverable is not definite.</p>	<p>Resources have been allocated and departmental financial manuals are being consolidated. Appropriate organizational levels will be involved in this process as necessary.</p> <p>This observation applies to miscellaneous accounts receivable only. The development of an appropriate control mechanism for these accounts is under way. Provision is being made to include overpayment amounts established as a result of Audit Services Bureau's interim reports even though the amount ultimately recoverable is not definite.</p>	<p>Six of the seven volumes of the financial management manual have now been published. Publication of the final volume is expected shortly.</p> <p>The Department's accounting system now provides for use of control accounts covering all accounts receivable. The Department records as receivable those overpayments which have been identified by the Provincial Office as being valid recoverable items. Potential recoveries are under accounting control.</p>

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<p>STATUS OF INTERNAL AUDIT</p> <p>The internal audit function is the process of reviewing an organization's own financial systems and controls. The Department should develop an effective financial audit group reporting to a senior officer independent of the financial function.</p> <p>DEPARTMENTAL OBJECTIVES</p> <p>The Department's objectives expressed in the Estimates should recognize the Prairie Farm Rehabilitation Administration so as to reflect its distinctive operational role and significance in the Department.</p>	<p>The internal audit program is now operational. The reporting relationship is being changed and the internal audit group will be more clearly independent of the financial function for all parts of the organization located outside of Ottawa. For internal audit of the Ottawa headquarters we have engaged the Audit Services Bureau who will report to the Senior Assistant Deputy Minister.</p> <p>The Prairie Farm Rehabilitation Administration is fully integrated within the departmental organization and operations. The Programs administered by PFRA are part of the over-all efforts made by the department to carry out its mandate. Recognition of the operational role of PFRA is demonstrated annually to Parliament by the fact that separate meetings of the Parliamentary Committee on Regional Development are usually scheduled for the specific purpose of discussing PFRA operations.</p>	<p>The internal audit group has been conducting audits of the Department's systems and controls for the past 3 years. It reports audit findings to the Assistant Deputy Minister, Finance and Administration and, where appropriate, to the Deputy Minister.</p> <p>The Departmental comments continue to apply.</p>

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1976 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>STANDARDIZATION OF FINANCIAL CLAUSES IN AGREEMENTS</p> <p>The Department should provide a standard financial clause to officers negotiating agreements with the provinces and should provide interpretations of the key terminology. If circumstances dictate revision of the financial clause, such revision should not be made without careful evaluation and approval.</p>	<p>In general, standard financial clauses are used in developing new agreements and in revising existing agreements. Interpretations of key terminology have also be provided. Financial clauses are not revised without careful evaluation and approval. The departmental financial manuals now being consolidated will include recommended clauses for officers drafting and negotiating agreements.</p>	<p>Implemented.</p>
<p>PAYROLL</p> <p>To improve internal control the Department should modify its payroll procedures to provide for a division of duties and responsibilities.</p>	<p>The Department is modifying its procedures to provide for a suitable division of duties and responsibilities.</p>	<p>Implemented.</p>

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1976 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>DELEGATION OF SIGNING AUTHORITY</p> <p>The delegation of authority to commit, spend and pay departmental funds, referred to in Sections 25, 26 and 27 of the Financial Administration Act, to officers of the Department should be changed to impose limits on the amounts an officer can authorize commensurate with the responsibility of his position. For such a system to be effective, the Department must maintain an up-to-date record of the signatures of these employees, their positions and the expenditure limits.</p>	<p>The delegation of authority to commit, spend and pay departmental funds referred to in Section 25, 26 and 27 of the Financial Administration Act, together with the Authorities Verification and Acting Appointment form imposes adequate control on an officer's signing authority commensurate with the responsibilities of his position. The financial signing authorities and the Authorities Verification and Acting Appointment forms are maintained on an up-to-date basis.</p>	<p>The Departmental comments continue to apply. In addition, further clarification with respect to Departmental policy and delegated program authority has been introduced in the financial manuals of the Department.</p>

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1976 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>CONTRACT AUDITS</p> <p>The Department should revise its systems to establish an over-all control of the contract audits performed on its behalf by the Audit Services Bureau to ensure that all projects are audited and that there is a complete record of funds due the Department.</p>	<p>Under decentralization, the responsibility and authority for the control of audit assignments performed by the Audit Services Bureau has been given to the Regional ADM's. Headquarters has retained the responsibility for audit policy guidelines and criteria to be included in the regional auditing programs and also carries out the necessary internal audit to ensure compliance. In view of the large number of projects to be audited the Department and the ASB are examining a policy of statistical sampling in this area.</p>	<p>The Departmental comments continue to apply. The Department has promulgated an audit policy manual, and statistical sampling has been introduced. Headquarters continues to monitor the implementation of the Department's policy.</p>

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1976 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>COST RECOVERY FOR LEASES</p> <p>The Department should obtain Treasury Board approval of its policies and rates relating to leases of its property.</p>	<p>This observation refers to Prairie Farm Rehabilitation Administration surface leases. The necessary Treasury Board approval of policies relating to leases has been obtained. Orders in Council authorize PFRA to establish rates comparable to those charged by provincial governments for leases to oil and gas companies and for certain agricultural leases. A Treasury Board submission seeking approval for other leases will be prepared.</p>	<p>It has been determined that the Minister has the necessary authority to establish the applicable rates when leasing land or granting licences. This authority is found in the Public Lands Leasing and Licencing Regulations.</p>

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DEPARTMENT OF REGIONAL ECONOMICEXPANSION

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1976 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>ESTIMATES</p> <p>Presentation to Parliament of the Department's Estimates is characterized by a lack of significant information such as disclosure of continuing multi-year commitments which at March 31, 1975, amounted to approximately \$900 million or almost twice the Department's current appropriation. In addition, Parliament has been asked to approve a spending limit of \$513 million for 1974-75 and again for 1975-76. Actual expenditures for 1974-75 were approximately \$443 million. As a result, it approved a 16% increase in the activities of the Department while believing that no growth was authorized.</p>	<p>The format of the Main Estimates presentation to Parliament is not determined by this Department. The Main Estimates presentation seeking approval of \$513 million for 1975-76 included a forecast of \$445 million for 1974-75.</p>	<p>The Departmental comments continue to apply.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE: April 28, 1978

AUDITOR GENERAL'S REPORT
(MARCH 31, 1976)

DEPARTMENT OF REGIONAL ECONOMIC
EXPANSION

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1976 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>DEPARTMENTAL FINANCIAL REPORTING</p> <p>Monthly financial management reports should include significant accruals to provide information that is more accurate and up-to-date. These would include the accrual of project costs in the Prairie Farm Rehabilitation Administration and salary costs in most of the Department.</p> <p>Budgets of the responsibility centres should be revised as required to provide appropriate spending constraints for effective financial management.</p>	<p>The Department is of the opinion that, as cash disbursements are not significantly different from cost for the major part of its expenditure, there is little to be gained by including accrual information in its management statements. The Prairie Farm Rehabilitation Administration maintains a detailed project control system which provides accurate and timely financial information. With the exception of the PFRA hourly payroll, salary payrolls on an accrual basis are reflected in the Departmental management statements.</p> <p>Responsibility centre budgets are revised as necessary.</p>	<p>The Departmental comments continue to apply. It is the intention of the Department to review the project control and cost control systems operated by PFRA.</p> <p>The Departmental comments continue to apply.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE: April 28, 1978

AUDITOR GENERAL'S REPORTDEPARTMENT OF REGIONAL ECONOMIC
EXPANSION

(MARCH 31, 1976)

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1976 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>PERFORMANCE MEASUREMENT SYSTEMS</p> <p>The Department should continue to develop and to implement formal performance measurement reporting systems appropriate to its programs and projects as a means of evaluating the effectiveness of its activities.</p> <p>Performance measurement systems should be included in new agreements, with the definition of the respective responsibilities of the Department and the province for the data collection and reporting systems to be used.</p>	<p>Agreed</p> <p>Virtually all agreements with provincial governments now provide for a regular evaluation of progress. The Department will continue to examine ways and means of improving data collection and reporting systems.</p>	<p>The Department is about to commence performance measurement system development projects with respect to its incentives grants programs (RDIA) and its Water Development Program under the Prairie Farm Rehabilitation Act.</p> <p>The departmental comments continue to apply.</p>
	<p>J.D. DOYLE DEPUTY MINISTER</p>	

APPENDIX "PA-64"

DATE April 28, 1978RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDYAUDITOR GENERAL'S REPORT
(MARCH 31, 1975)NAME OF DEPT / AGENCY / CORPORATION
RESPONDING VETERANS AFFAIRS

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
1. The responsibilities of the Departmental Financial Management Advisor should be expanded to include a stronger functional role in terms of the financial systems and controls and the recruiting, development and assessment of financial officers who are supporting program management.	A stronger functional guidance role will be assumed without delay by the Departmental Financial Management Advisor in such a way so as not to disturb essential program managerial responsibility.	The stronger functional guidance role envisaged in this recommendation has been defined in the paper entitled "Definition of Responsibility for Financial Administration in the Veterans Affairs Portfolio" written by ADM(FPA) and in the revised job description of the Departmental Financial Management Adviser.
2. Periodically, department-wide comparative studies of financial staff requirements and resources should be undertaken.	This will be undertaken as part of the recently introduced manager-development and succession plan.	Procedures for "Performance and Development Review" have been introduced and are due to be completed by April 30, 1978. These procedures include individual training plans and potential replacement charts. A Portfolio-wide training and development program for the financial community will be in operation by October 1, 1978.
3. A comprehensive program of career guidance and professional development for financial staff should be instituted.	A review of the departmental training and development plan for officers with financial responsibilities will be carried out.	The review mentioned in para. 2 will be supplemented by the creation of a financial training officer position which will be filled by the end of May 1978.
4. Position descriptions for officers with financial responsibilities should be reviewed and redrafted where necessary to emphasize financial management responsibilities and tasks.	Position descriptions are subject to well-established disciplines for content and presentation. Corrective measures could best be introduced through further study and analysis on a government-wide basis.	The job descriptions of all financial positions reporting to DFMA have recently been reviewed and this practice will continue with all new FI positions. Particular attention is being paid by DFMA to the new regional financial officer positions.

DATE April 28, 1978RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
5. The comprehensive departmental financial manual should be completed.	The manual will be completed in the near future.	The remaining chapters on Departmental procedures and policies will be completed shortly with the complete Portfolio Manual, including detailed desk procedures, developed, distributed and in operation by December 31, 1978.
6. The Department should propose to the agencies paying disability pensions and veterans allowances that they: determine in advance the total amount of the monthly payments; establish controls to ensure that the amounts paid match the predetermined figure; implement and carry out a system of cyclical post-audit checks.	The processing of these payment is being transferred to the agencies and such control will be part of the new systems configuration.	The compilation of pre-determined control totals for these monthly payments has proven to be extremely complicated and difficult. Financial Systems Analysts of the Financial Management Directorate are still actively searching for a solution to this problem. A new computer program for both pensions and allowances, which will facilitate the required controls, will be operative in June 1979.
7. District and regional offices should fully document their systems of internal control.	The systems of internal control in the districts and regions will be documented.	Documentation of all financial systems will be completed by December 31, 1978.
8. The Departmental Financial Management Adviser should review internal controls over payroll to ensure their adequacy.	The need to review internal controls over payroll is accepted and a review has been commenced.	The Departmental Financial Manual now contains a procedure for financial control of payrolls (Sec. 7.4.1.1).

DATE: April 28, 1978RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDYAUDITOR GENERAL'S REPORT
(MARCH 31, 1975)NAME OF DEPT / AGENCY / CORPORATION
RESPONDING VETERANS AFFAIRS

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
9. In the Treatment Services program regular reports from hospitals and districts, giving details of the status of accounts receivable, should be sent to the program head office for review and follow-up action.	Regular status reports will be sent to the program head office for monitoring purposes.	Quarterly reports are now being prepared. A revised system for accounting, controlling and reporting revenue and attendant accounts receivable is now in process and is due for completion by December 31, 1978.
10. Significant under-recoveries resulting from billing rates in the Treatment Services program should be highlighted in internal financial reporting.	Cost under-recoveries will be highlighted in internal reports in future.	A new policy covering all aspects of per diem rates revenue has been drafted and is awaiting senior management approval.
11. The cost of all items recorded as purchases in the equipment inventory quantity records should be reconciled to the annual expenditure for equipment.	Corrective action will be taken.	A computerized system of inventory control which provides for the reconciliation of annual expenditures to equipment inventories will commence operations on April 1, 1978.
12. Control accounts should be instituted for memo treatment allowance liabilities.	Corrective action will be taken.	During 1978-79 treatment allowances, including the present balances in the memo trust accounts will be charged to the appropriation and will be fully controlled. Memo accounts will thus disappear.

DATE: April 28, 1978

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>13. Treatment allowance expenditure listings should be subjected to scrutiny and there should be a regular post-audit of disbursement on a sample basis.</p>	<p>Corrective action will be taken.</p>	<p>Recommendation implemented.</p>
<p>14. A system of rotation through the internal audit function should be introduced as a means of staffing the function with individuals with upward mobility potential.</p>	<p>With the implementation of the manager-development and succession plan, upwardly mobile individuals in other classifications as well as FI can be identified and groomed for rotation through internal audit. However, there is a growing need to examine, on a government-wide basis, possible incentives for financial auditors who are required to travel extensively.</p>	<p>The Portfolio-wide training and development program for the financial community which will be in operation by October, 1978 should assist in solving the problem of staffing the internal audit function.</p>
<p>15. Departmental expenditures not currently subject to internal audit should be included in regular audit coverage.</p>	<p>The areas identified will receive priority attention in future audit planning.</p>	<p>Recommendation implemented.</p>

DATE <u>April 28, 1978</u>		
<u>RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY</u>		
	<u>AUDITOR GENERAL'S REPORT</u> (MARCH 31, 1975)	<u>NAME OF DEPT / AGENCY / CORPORATION</u> <u>RESPONDING VETERANS AFFAIRS</u>
AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
16. Activities and sub-activities in the Administration and Treatment Services programs should be redefined and submitted to Treasury Board for approval.	This is accepted with the proviso that any decision to sub-divide the Administration program would be dependent on general government practice.	Effective April 1, 1978 the Administration and Treatment Services programs became activities within the new Veterans Affairs Program. Further revisions to the activity and sub-activity structures have been prepared and submitted to Treasury Board for approval. The revisions, which attempt to structure the activities so that they relate to our Key Result Areas will, if approved, become effective April 1, 1979.
17. Program Forecasts should show the costs, savings, timing and other effects of potential hospital transfers based on the latest information available.	Due to the unpredictability of the time of transfers and the necessity to refrain from adopting premature negotiation stances, formal disclosure of transfer details is not desirable.	Unchanged from that previously given.
18. Formal procedures should be established for a serious challenge, by senior departmental management, of all major components of program Estimates.	This has been accepted and a systematic challenge by senior management commenced with the recent Program Forecasts.	Recommendation implemented.
19. A formal budgetary planning function should be established within the Administration program.	A formal budgetary planning function has now been initiated within the Administration program.	Recommendation implemented.

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY		
	AUDITOR GENERAL'S REPORT (MARCH 31, 1975)	NAME OF DEPT / AGENCY / CORPORATION RESPONDING <u>VETERANS AFFAIRS</u>
AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
20. Operating budgets should be revised when significant changes in circumstances occur.	This is accepted.	Recommendation implemented.
21. Non-controllable costs should be isolated in separate internal allotments within the operating budgets.	The recommendation is accepted in principle and each program will study this proposal for its application in all appropriate circumstances.	Separate allotments have been set up for certain non-controllable items such as Doctor of Choice accounts.
22. An output-based financial management reporting system, designed to highlight deviations from the norm, should be implemented.	This recommendation is fully endorsed and major studies intended to culminate in such a system are underway.	OPMS is now used to support all Program Forecast submissions with the exception of that of Departmental Administration, commencing February 1, 1978 workload statistics have been kept for that activity. Further refinements are necessary to most of the systems before the data can be used on the monthly financial reports.
23. The use of output performance measurement techniques should be instituted in the documentation processing areas of the Department.	This is accepted in principle and is considered to be a potentially productive one for OPMS application.	See reply to recommendation No. 22.

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY		DATE <u>April 28, 1978</u>
AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	AUDITOR GENERAL'S REPORT (MARCH 31, 1975)	NAME OF DEPT / AGENCY / CORPORATION RESPONDING <u>VETERANS AFFAIRS</u>
AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
24. The division of data processing responsibilities between the Department of Supply and Services and the Department should be properly defined and documented.	This recommendation is accepted and work is underway to define and document data processing responsibilities.	Responsibilities were previously defined and documented through various memos and letters. These are now being rewritten into a formal document.
25. The Department should assess the practicability and benefits of using provincial accounting and reporting systems in its hospitals.	While there are still some differences between federal systems and those in provincial hospitals, they have not presented problems in current operations or in reaching transfer agreements and the recommendation is not accepted.	A study by a hospital systems consultant is almost complete and a system to ensure Hospital/Provincial Hospital reporting system compatibility will be in place by April 1, 1979.
26. A formal budgetary planning function should be established within the Administration program.	A formal budgetary planning function has not been established within the Administration program.	ORIGINAL SIGNED BY ORIGINAL SIGNÉ PAR N. VAN DUJYENDYK W.B. Brittain Deputy Minister

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<u>RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY</u>		
<u>AUDITOR GENERAL'S REPORT</u> (MARCH 31, 1975)		<u>NAME OF DEPT/AGENCY/CORPORATION</u> <u>RESPONDING</u>
AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>The Secretariat should make its role and long term objectives clear to its own personnel and the Canadian Penitentiary Service.</p> <p>The functional responsibility of the senior financial adviser for the daily financial operations should be increased.</p>	<p>Agreed. High priority will be given to communication with the Secretariat and with the other departmental agencies.</p> <p>Agreed. Corrective measures have been taken.</p>	<p>The role of the Secretariat vis-à-vis the other components of the Ministry has been clarified and various continuing committees formed to ensure necessary consultation and coordination on policy and other matters of common concern.</p> <p>Responsibility for all financial and accounting matters are now under the direction of the Senior Financial Policy Adviser.</p> <p style="text-align: right;">André Bissonnette Deputy Solicitor General of Canada</p>

APPENDIX "PA-66"

DATE: April 11, 1978.

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)

MINISTRY OF STATE FOR URBAN AFFAIRS

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>ORGANIZATION OF THE FINANCE/ACCOUNTING FUNCTION</p> <p>With the present structure, size and operational nature of the Ministry it is evident that the use of a centralized financial function is a practicable arrangement and is conducive to ensuring effective and efficient management and control of the financial aspects of the Ministry's operations.</p> <p>The effectiveness of this organizational arrangement, however, has been reduced as a result of a lack of a collective and coordinated effort by the various members of the Ministry with respect to financial management and control. The Wings and Administrative sections appear to be isolated from specific responsibilities and requirements without due consideration and involvement of other sections. Each unit is left on its own to devise and develop what it considers necessary in the way of financial management and control systems. This could lead to inconsistencies and weaknesses in internal control as well as unnecessary duplication of effort.</p>	<p>Because the financial services are centralized, frequent contacts are made with the Wings to establish their requirements. Advice is given to them on all aspects of financial management and control.</p>	<p>Ministry financial procedures have now been formalized and communicated to managers by means of a Financial Management Manual.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>Each Wing of the Ministry should designate an individual at the managerial level, with appropriate qualifications, to be the financial representative of that Wing.</p> <p>A committee comprising the Director, Finance, Personnel and Administration, his three chief officers and the financial representatives of the two Wings should be formed to deal with financial and other administrative matters affecting the operation of the Wings.</p> <p>POSITION DESCRIPTIONS</p> <p>Once the present descriptions of staff outside the Financial Services Section who have financial responsibilities have been updated, they should be reviewed on a regular basis, with greater emphasis being placed on the financial aspects of the position.</p> <p>COMMUNICATION OF FINANCIAL REQUIREMENTS</p> <p>The present system depends on a substantial amount of information and knowledge being retained by individuals which is not being appropriately documented or circulated. This situation does not ensure that staff is fully aware of or understands its responsibilities, that approved procedures are being followed consistently, that appropriate consideration is given to</p>	<p>Agreed. This is now done on an ad hoc basis, and will be formalized.</p> <p>Agreed. This committee cannot be restricted to the two Wings as the other independent branches must also be accommodated.</p> <p>Agreed. This will be taken into account during the review of classification of positions in the various branches, which will be undertaken during the next twelve months.</p>	<p>The Ministry has deemed more appropriate to deal with financial and administrative matters at Senior Executive Committee level rather than a sub-committee. This approach lends itself better to the revised organization.</p> <p>All relevant positions have now been reclassified taking this matter into consideration.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>COMMUNICATION OF FINANCIAL REQUIREMENTS (Continued)</p> <p>financial requirements, and that planning is undertaken in a systematic and organized fashion.</p> <p>The Chief of Finance should ensure that a comprehensive financial administration manual is completed and circulated to appropriate personnel throughout the Ministry.</p> <p>An increased use of formal memoranda with appropriate routing, signature and follow-up procedures should be implemented.</p> <p>ASSIGNMENT OF FINANCIAL AUTHORITIES UNDER THE FINANCIAL ADMINISTRATION ACT</p> <p>Accounting documents utilized within the Ministry should be redesigned to provide space to reflect the specific section of the Financial Administration Act under which approval is given.</p>	<p>Agreed. The manual is substantially completed in draft form and will be issued as soon as possible.</p> <p>This proposal will be studied.</p> <p>The Department of Supply and Services is responsible for designing cheque requisitions. Approval for payment on an invoice is always in accordance with Section 27 of the Financial Administration Act. The use of a rubber stamp for this purpose does not appear to be contrary to Treasury Board Guidelines.</p>	<p>The manual was completed and published during 77/78.</p> <p>This recommendation has been implemented.</p> <p>All relevant forms have been redesigned where possible to incorporate this recommendation.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>The Director, Finance, Personnel and Administration should ensure that the signature cards are up to date within the Ministry and that the Department of Supply and Services is advised of any changes.</p> <p>CONTROL OF SOURCE DOCUMENTS</p> <p>Control of source documents for cheque requisitions is provided only after the document has been approved under Section 27 of the Financial Administration Act. This could lead to invoices being mislaid, delaying payment to suppliers and distorting financial reports.</p> <p>Source documents from suppliers should be controlled prior to the cheque requisitioning process by a blotter control system.</p> <p>SEGREGATION OF DUTIES</p> <p>Instances were noted where the combination of duties performed by an employee could lead to error or fraud not being detected because his work is not automatically checked by another employee.</p>	<p>This has been done.</p> <p>Agreed. This is a desirable system to be adopted when manpower is available.</p>	<p>This recommendation has been taken into consideration and implemented under the authority of the Department of Supply and Services, and project monitoring procedures of the Ministry, where management level involvement is preparing budgets and developing financial work programs.</p> <p>Source documents are currently being controlled by means of invoice registers.</p>
<p>THE RECOMMENDATIONS WERE TAKEN INTO CONSIDERATION</p>	<p>IN 1975 REPORT OBSERVATIONS, & RECOMMENDATIONS</p>	<p>RESPONSES AS AT MARCH 31, 1978</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>The Director, Finance, Personnel and Administration should ensure that there is an adequate division of duties from an internal control point of view with respect to all departmental positions.</p> <p>CONTROLS OVER ADVANCES AND ACCOUNTS RECEIVABLE</p> <p>Problems, although not occurring frequently exist in accounts receivable, stemming mainly from the lack of a co-ordinated monitoring procedure by the Financial Services and Personnel Sections on salary advances and personal service contracts.</p> <p>The Chief of Finance should ensure that contracts and agreements are reviewed for possible expenditure recovery.</p> <p>INTERNAL AUDIT</p> <p>The Audit Services Bureau should be employed to conduct an annual internal audit of the Ministry. The Audit Services Bureau, with the assistance of the Director, Finance, Personnel and Administration and the Chief of Finance should define the scope of its examination but report its findings and recommendations to the Secretary of the Ministry for consideration, discussion and resolution.</p>	<p>In setting up systems, duties were divided as much as practical between available staff in keeping with sound internal control principles. However, the existing weaknesses will be corrected.</p> <p>Problems of communication between Finance and Personnel Divisions result from the separation of these functions and will be overcome with the move to our new headquarters in September 1975.</p> <p>All certified invoices are checked with contracts by the Finance Division. Payments are made only if they are in accordance with the terms of these contracts. The incident noted by the study team was isolated and not representative of the system.</p> <p>Further consideration will be given to this proposal.</p>	<p>The reorganization of the Ministry and of the Finance Directorate has now ensured proper division of duties to meet the requirements of this recommendation.</p> <p>This problem has been rectified.</p> <p>The creation of a Project Management and Coordination Group within the Ministry has vastly improved the contract monitoring function, thus eliminating this problem.</p> <p>This recommendation has been implemented.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>WORK PROGRAM</p> <p>The present program forecasts do not accurately indicate the future allocation and utilization of resources. Although Financial Services staff assist the managers in preparing their projections, the managers lack the knowledge, support staff, government guides and publications, departmental instructions or detailed historical data needed to develop meaningful long-term plans in monetary terms. In addition, the Ministry lacks formalized procedure for evaluating projects and for realigning priorities and redirecting resources.</p> <p>Recognizing this, early in 1974, the Ministry began to set priorities for major projects, both underway and proposed, and identified the staff resources and completion dates associated with each as the first phase of documenting its long-term work program plans and priorities.</p> <p>The completion, documentation and implementation of the Ministry's Work Program should be given highest priority.</p>	<p>This proposal needs further study. The monitoring of project effectiveness may be a desirable goal but in fact would be extremely difficult to measure in terms of most of the projects carried out by this Ministry.</p> <p>Agreed. This work is proceeding.</p>	<p>This recommendation has been taken into consideration and implemented under the reorganization. The planning process and project monitoring procedures of the Ministry ensure management involvement in preparing budgets and developing an annual work program.</p> <p>This has been done.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>BUDGETARY CONTROL</p> <p>The present system accounts for expenditures at the main activity level with no cost information being developed for project or sub-activity levels. To provide sufficiently detailed data for effective budgetary control, an expansion of the system is necessary.</p> <p>The Chief of Finance should develop, document and implement a cost system capable of capturing financial data at the project or sub-activity level.</p> <p>All responsibility centre managers should become directly involved in the determination of their budgets. They should also be given the financial data needed to permit verification of financial reports and preparation of detailed variance and analytical reports.</p> <p>Explanation of variances should be prepared on a regular and timely basis by all responsibility centre managers and reviewed by the Chief of Finance in conjunction with his own financial report review.</p>	<p>Project reporting has been recommended in the past. However, basic to this reporting is the introduction of a system of time reporting for the staff involved which has not yet proved acceptable. Further progress will require the assistance of the managers concerned. This is a desirable aim which will be proceeded with as soon as manpower constraints permit.</p> <p>Most responsibility centre managers are already directly involved in the determination of their budgets, within Government and departmental constraints. Managers are already given financial data needed to permit verification by managers is frequently limited by manpower constraints.</p> <p>Noted. See above.</p>	<p>The reorganization of the Ministry and of the Finance Directorate has now ensured proper division of duties to meet the requirements of this recommendation.</p> <p>This problem has been rectified.</p> <p>A system of project reporting has been developed and implemented. The Ministry has not, however, deemed it advantageous to capture financial data on a sub-activity level since such information is available on a project basis and by organizational component.</p> <p>This has been done through the development of a Management Information System.</p> <p>This has been done.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>TRANSACTION CODING</p> <p>The centralized coding process fails to promote financial awareness within non-financial sections of the Ministry and creates unnecessary dependency upon the Financial Services Section. Non-financial sections should acquire additional financial knowledge and accept additional responsibilities in the financial area. The coding of documents should be delegated to the various cost and responsibility centres throughout the Ministry.</p> <p>Staff of the various responsibility centres should be required to review monthly the detailed transaction listing applicable to their area of responsibility.</p> <p>MAIN ESTIMATES</p> <p>Compilation and reconciliation of Program Forecasts and Main Estimates should be documented so as to provide a clearer picture than at present of how final figures were determined in each case.</p>	<p>Agreed. This was the intention of the coding manual and steps will be taken to train support staff in each responsibility centre in its use.</p> <p>This is again a matter of the availability of staff.</p> <p>Agreed, this will be implemented.</p>	<p>This has now been implemented where feasible.</p> <p>This has been done.</p> <p>This has been done.</p>
<p>DEPARTMENT OF SUPPLY AND SERVICES REPORTING SYSTEM</p> <p>The financial Services Section of the Ministry should ensure that financial transactions are reflected as promptly as possible in the Ministry's financial records, so as to</p>	<p>Agreed. Steps are being taken to improve the processing of financial transactions.</p>	<p>A Ministry automated accounting system has been implemented and has remedied this situation.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>DEPARTMENT OF SUPPLY AND SERVICES REPORTING SYSTEM (Continued)</p> <p>improve the accuracy of the financial data provided to responsibility centre managers each month.</p> <p>The Chief of Finance should develop and document appropriate procedures for timely month-end routines for his staff with respect to input-output agreement, reconciliation of subsidiary records, reconciliation of the Department of Supply and Services reports to one another, review and corrections of invalid amounts and review of transaction codings for agreement with actual known events.</p> <p>A liaison officer should be designated by the Ministry to deal with his or her counterpart in the Department of Supply and Services as a means of improving the Department's services.</p>	<p>Agreed. This will be done.</p> <p>The Chief of Financial Services has always been the liaison officer with the Department of Supply and Services and every effort has been made and will be continued to obtain an improvement to the service provided by that Department.</p>	<p>This has been done.</p> <p>A system of project reporting has been developed and implemented. The Ministry has not, however, deemed it advantageous to prepare financial data on a sub-activity level since such information is available on a project basis and by organizational component.</p> <p>This has been done through the development of a management information system.</p>
	<p>See above.</p>	<p>This has been done.</p> <p style="text-align: right;">Secretary</p>

APPENDIX "PA-67"

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE: 25 April 1978

AUDITOR GENERAL'S REPORT

(MARCH 31, 1976)

NATIONAL ARTS CENTRE CORPORATION

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>Under no circumstances should an officer or employee of the Corporation circumvent the financial authority and execution of documents and procedures as provided by the by-laws.</p>	<p>The Corporation is taking the necessary steps to ensure that its by-laws are adhered to by all staff members.</p>	<p>Policy has been approved to provide for financial control of expenditures to accomplish this.</p>	<p>This policy is in effect.</p>
<p>Any document of a contractual nature should require the signature of a second officer of the Corporation, preferably the Chief Financial Officer, to confirm compliance with financial authorities as set out in the by-laws and in the policies and procedures manual.</p>	<p>The Assistant Director General or his delegate will co-sign all non-program contracts. The practicality of co-signing "program" or "performance" contracts will be explored.</p>	<p>Policy paper is in process of being written to provide for this.</p>	<p>Financial signing authority listings and contract review procedures are now in effect.</p>
<p>To emphasize the importance of the financial function within the Corporation, the name of the Administration Branch should be changed to Finance and Administration Branch. The officer responsible for this branch should be designated as Assistant Director General, Finance and Administration</p>	<p>Since Personnel is another important function reporting to the Assistant Director General, the Branch will be renamed - "Finance, Personnel and Administration Branch".</p>	<p>Branch has been renamed "Finance, Personnel and Administration Branch".</p>	<p>Same response as at March 31, 1977.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>The duties and responsibilities associated with the financial function should be expanded to provide for cost trend analyses and development of cost reduction proposals.</p>	<p>Finance Department will provide trend cost analyses with the monthly financial reports. The responsibility for cost-reduction proposals is a concern of management at all levels, including Finance, Personnel and Administration Branch managers.</p>	<p>The practice of providing trend cost analysis has been initiated.</p>	<p>Implemented</p>
<p>The Chief Financial Officer should have the sole authority and responsibility for approving financial accounting systems. He should also participate in the selection process for any position with financial responsibilities.</p>	<p>Steps are being taken to ensure that the Chief Financial Officer's authority is obtained before implementing any financial-accounting systems. Similarly he would be consulted in the selection and appointment of personnel to positions having financial responsibilities outside Finance, Personnel and Administration Branch.</p>	<p>This is present practice.</p>	<p>Implemented</p>
<p>A study should be made to determine the extent of/and any reasons for duplicating accounting functions. Any duplication should be eliminated.</p>	<p>The Director of Finance has been assigned the responsibility for reviewing all accounting systems with a view towards elimination of unnecessary duplication.</p>	<p>Improved financial reporting, which is under review, will eliminate duplication</p>	<p>Unnecessary duplication of accounting functions has been eliminated.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>The co-ordination of the over-all development and application of automated financial and management information systems, including the associated long-term planning, should be carried out on behalf of senior management by the Finance and Administration Branch</p> <p><u>COMMUNICATIONS OF FINANCIAL REQUIREMENTS</u></p> <p>The financial portion of the policies and procedures manual should be updated and expanded and should be implemented to ensure that:</p> <ul style="list-style-type: none"> accounting transactions for revenue and expenditures, and for assets and liabilities are properly recorded, and that they reflect approved policy; internal controls are understood in principle and applied in practice; and staff is more adequately and quickly trained. 	<p>The responsibility for co-ordinating the over-all development and application of automated financial and management information systems is now assigned to the Assistant Director General. Long-term planning in this field is a responsibility of every manager of the Corporation.</p> <p>A task force under the Director of Finance is currently reviewing the content of the Policy and Procedures manual, dealing with financial matters with a view to updating the material and to ensure its completeness. Training of National Arts Centre staff will be undertaken as new policies, systems and procedures are developed and implemented.</p>	<p>This is present practice.</p> <p>A program has been started and policies on a corporate level and internal financial procedures are under way.</p>	<p>Implemented.</p> <p>Implemented.</p> <p>Progress has been made in the development of the financial portion of the manual scheduled for completion in the fiscal year 1978-79.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>The Corporation's pricing policies as they apply to the sale of subscription series and the related promotional material are such that differences exist in the actual prices charged and the discount rates advertised.</p> <p>Care should be taken to word advertising material to avoid the possibility of being misleading. In this connection, the Finance department should be consulted before releasing such material.</p> <p>The Corporation should introduce a system of requisitions and controls for food taken out of stores and issued to the various facilities so management can analyse gross profit from the sale of food in each facility. On the basis of such information, management would be in a position to implement required corrective action.</p>	<p>Finance Department will be consulted during the development of discount prices and before the release of the publicity materials to the public.</p> <p>Management has reviewed the whole system of requisitioning and controls of foods in the Catering division to improve the cost distributions and to facilitate food sales analysis. The system will be completed and in operation by mid-June.</p>	<p>Communications Dept. has been alerted to the fact that promotional material advertising and box office prices were at variance as to discount rates advertised. They were apparently unaware of this situation but have given assurance that Finance Department would be consulted in future before release on printing of promotional material.</p> <p>Cost distribution is now being done on a split basis between Cafe - Dining Room and Banquet Room (Main Kitchen)</p> <p>Distribution of costs from Banquet Room is made by Head Chef between different functions catered to. In addition, purchases of meats, etc. is made on "portion basis" to better provide for allocation of costs and inventory purposes.</p>	<p>Recommendation implemented.</p> <p>The cost-distribution system noted in March 1977 is still functional.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>The Corporation should further analyse its beverage sales and cost of sales by product line to provide better control over revenues.</p>	<p>This recommendation will be implemented by August 1976.</p>	<p>Cost of sales by product line i.e. Ale, Wine and Liquor is now being done and consideration is contemplated for the possibility of a further breakdown by brand name should the envisaged computerization system be able to accommodate the additional workload.</p>	<p>Implemented.</p>
<p>The Corporation should take immediate steps to reduce the labour costs related to the restaurant operations to obtain reasonable profit levels.</p>	<p>The Corporation management is examining all aspects of its Catering Services.</p>	<p>Staff reductions have taken place and will continue in any areas where they can be justified.</p>	<p>A variety of cost-reduction and revenue improvement techniques have resulted in a profit position for the year ended 31st March 1978.</p>
<p>A deposit should be required for all banquet orders based on a minimum guaranteed number of guests.</p>	<p>Deposits will be required as long as this will not result in the loss of business.</p>	<p>Deposits are not normally asked of the customer due to the calibre of clientèle with whom we are dealing. Only in cases where a client would be "suspect" would an advance be requested. This has not caused serious problems.</p>	<p>Same response as at March 31, 1977</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>All banquet orders should be signed by the customer.</p> <p>A prenumbered "change" form to the original banquet order should be introduced. This form, which should be prepared and signed by someone other than the person who prepared the banquet order, could be used to record all amendments to the original order. Changes to the original banquet order should be limited to a reasonable number of days before the date reserved.</p> <p>A copy of the "change order" form should be forwarded to the Finance department for subsequent verification and control.</p>	<p>This recommendation will be implemented by June 1976.</p> <p>This recommendation will be implemented by October 1976.</p> <p>This recommendation will be implemented by October 1976.</p>	<p>A new "Banquet Order Form" is in the process of being printed in three-parts. Two copies will be sent to the customer, one of which is to be signed for return to file, the third is retained as a working copy. Since an order change can be made up to forty eight (48) hours prior to the date of the function it would be practically impossible to have the customer sign a change order form. The Catering Manager has agreed that he or some other member of staff, other than the person preparing the original order form will make the necessary changes to the working copy of the original order and initial such changes.</p> <p>The Change Order Form as presently exists normally is received by Finance Dept. after the fact for billing purposes only. Catering has agreed that a "photo-copy" of the Banquet Order Form, in its original form or as changed and initialled would then be sent to Finance for billing.</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>RENTAL INCOME</p> <p>The Corporation receives rent from two lessees on the basis of sales level. However, there is no assurance that all rental revenues to which the Corporation is entitled have been received.</p> <p>The Corporation should insist on certified statements of gross revenues, as provided for by the lease agreements.</p> <p>Alternatively, the Corporation should cause an audit to be made of its lessees' business affairs to ascertain that it actually receives all revenues to which it is entitled.</p>	<p>Certified statements from public accountants will be obtained.</p> <p>Such audits will be requested before the year-end bookkeeping closing time and interim audits will be made if required.</p>	<p>Rentals are received on the basis of a letter indicating sales for the period covered. Director of Finance has assured that certified statements will be requested to cover the period of the leases or that audits will be made to ensure that the Corporation receives all revenues to which it is entitled.</p>	<p>Certified statements obtained.</p> <p>Audit will be made when requested.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>PURCHASING</p> <p>The task force studying the purchasing function within the Corporation should formulate a new policy and procedure for management approval as soon as possible.</p>	<p>The recommendations pertaining to the purchasing functions will be implemented as suggested. The purchase requisition forms have been used by a limited number of departments only. The possibility of designating a common receiving area is being studied. Policies and procedures regarding requisition of tenders will be reviewed and updated and it is anticipated that the required changes will be implemented by the Fall 1976.</p>	<p>1) The only Dept. not using the official NAC purchase order is Theatre but hopefully they will be using this form within a month.</p> <p>2) It is not feasible to have one receiving area, but a check point has been set up to log in deliveries and route them to designated departmental receivers. (See procedures adopted by Purchasing Task Force).</p> <p>3) Purchasing units have been instructed to obtain written quotations as required by Corporation policies and Finance Dept. has been requested to notify Administrative Services of any purchases which are not made in accordance with these policies and procedures. A printed quotation form is being designed for requisitioning tenders.</p>	<p>The policy on receipt and inspection of material is in effect. All departments are using a standardized purchase requisition and purchase order form.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>CHEQUE ISSUES</p> <p>To prevent the possibility of an invoice being presented for payment a second time, either in error or by design the cheque signing officers should ascertain that all original supporting documents are available before signing a cheque and that all such documents are effectively cancelled after signing.</p> <p>Cheques should never be signed in blank form except for payments of a percentage of box office receipts to artists, groups, etc. In such cases, a maximum amount based on capacity attendance should be typed on the cheque and signed by an authorized officer in the Finance Dept. The financial officer on duty should be responsible for filling in the correct amount and applying the second signature after the total box office receipts have been confirmed.</p>	<p>Implemented in mid-June 1976.</p> <p>Same as above.</p>	<p>This is now current practice.</p> <p>Cheques for box office settlement are made payable to artists, groups, etc... and signed by the cheque signing machine, and restricted to maximum amounts. This has been cleared with representatives of the Auditor General's Office.</p>	<p>Implemented</p> <p>The procedures outlined on March 31, 1977 are in effect.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>Under no circumstances should the amounts on signed cheques be altered. If a change is required, the original cheque should be cancelled and a new cheque issued.</p>	<p>Same as above.</p>	<p>Alterations on cheques are not allowed. Cheques are cancelled and replacements issued.</p>	<p>Implemented.</p>
<p>Signed cheques to be mailed to suppliers should be given directly to an employee independent of cheque preparation and accounts payable functions.</p>	<p>Same as above.</p>	<p>Recommendation has been put into practice.</p>	<p>Implemented</p>
<p>PAYROLL</p> <p>The screening of potential employees, documentation, etc. should be the responsibility of the Personnel department only. Employee records, including personal history cards, attendance records, etc should be centralized within the Personnel department and the documentation should be the same for all employees.</p>	<p>Existing personnel policies and procedures will be enforced to ensure that complete employee documentation is available in the Personnel dept.</p>	<p>Attempts to obtain complete documentation is maintained but in cases of casuals, part time employees etc. this is not always possible.</p>	<p>Complete documentation is maintained in Personnel whenever necessary</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>The Corporation should introduce a uniform time reporting system for all salaried employees. The various department heads should verify and approve all time reports.</p> <p>Consideration should be given to the use of a time-clock punch card for purposes of reporting hours worked by all non-salaried employees, including those in the restaurant and no employee should be permitted to punch a card other than his own. A summary time report should then be prepared by personnel and approved by the responsible department head.</p>	<p>A study will be undertaken in order to examine the present time reporting system and make recommendations for its improvement. Department heads will be instructed to observe the existing policy of verifying and approving all time reports.</p> <p>The feasibility of using time-clock punch or other time recording methods will be part of the study of the time reporting system.</p>	<p>Standardized forms are to be designed to conform with the anticipated computerized system. However the study has not reached this stage as yet.</p> <p>As in above the study has not reached the stage of consideration of mechanized time recording but this will be discussed with all departmental managers concerned.</p>	<p>Because of the diversity of staff (musicians, equity members, casuals, hourly paid, contractual etc...) it is not practical to have a uniform reporting system. However, with the computerization of the pay system in 1978-79, the simplification of time recording forms will be possible.</p> <p>This recommendation will be considered when establishing the computerized stage of the pay system.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>The Corporation should designate as paymaster an employee independent of hiring, payroll records, cheque preparation, etc. In addition, employees should be required to present identification cards and to sign the list of cheques before receiving theirs. Unclaimed cheques should be recorded in a register, stored in a safe place and cancelled after a period of 60 days. The cancelled cheques should be recorded in a liability account entitled "unpaid salaries and wages".</p>	<p>Implemented since June 6, 1976.</p>	<p>A Financial Officer has been appointed for distribution of employee payroll cheques and the new procedure is being implemented.</p>	<p>Implemented.</p>
<p>The investment of short-term surplus funds should be subject to the approval of a least two senior officers of the Corporation. The list of companies in which the Corporation is permitted to invest should be updated and approved on an annual basis.</p>	<p>The Corporation is reviewing the list of companies in which to invest for the approval of the Executive Committee at its next meeting. This list will be updated on an annual basis. The Assistant Director General - Finance, Personnel and Administration will approve all investment transactions in conjunction with the Director of Finance.</p>	<p>A revised listing of companies in which to invest has been prepared and approved. The Director of Finance has designed a form which will be used providing for signatures of approval by himself and the Assistant Director General. The Office of the Auditor General is to be advised of this new practice.</p>	<p>Implemented.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>In order to ascertain that all cheques and money orders received by the Corporation are properly recorded and deposited, incoming mail should be opened and recorded in the presence of two employees. This would provide the basis for subsequent comparison with receipted duplicate deposit slips.</p>	<p>Two staff members are in attendance at the opening and the recording of incoming mail in a register since June 14, 1976.</p>	<p>Mail is sorted by Central Registry and "Box Office" mail is separated and forwarded accordingly. Box Office in turn opens mail and returns any non Box Office mail to C.R. Mail to individuals or departments is forwarded to respective departments. Registers of incoming cash are not maintained in Central Registry nor in Box Office.</p>	<p>Same response as at March 31, 1977</p>
<p>The need to preserve costumes and stage sets related to past productions and the associated costs should be the subject of a cost benefit analysis.</p>	<p>The periodic reviews currently undertaken will be intensified to determine the feasibility of retaining or disposing of all costumes and stage sets. New policies and procedures on inventories will be issued by the end of the fiscal year.</p>	<p>The complete warehouse has, in the process of being straightened out, provided an opportunity to cull all useless material etc and this has been done. Cost benefit analysis has yet to be done.</p>	<p>Escalating costs of set, costume and property production have proven economic value of warehousing. Centre's limited production capacity also makes re-use of sets essential and a recent move to better premises will allow greater use of materials stored. Extra benefit is Centre's ability to supply other Canadian Companies from stock at modest rentals.</p>
<p>The perpetual inventory records in respect of costumes and stage sets should include original cost figures to provide some basis for determining an adequate amount of insurance coverage.</p>	<p>This task is now in progress</p>	<p>Inventory of costumes and stage sets etc is progressing as such.</p>	<p>Discussions with insurance brokers now being held on more accurate value-assessment for insurance purposes.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>The Corporation should introduce a system of requisitions from stores and assign the function of storekeeper to employees who are independent of the purchasing and receiving functions.</p>	<p>A "Requisition for Office Supplies" form has been in existence for some time in the Administrative Services department and has been used effectively in that particular department. Its use can be extended to cover technical, maintenance and restaurant supplies. The Task Force on Purchasing is in the process of making recommendations to senior management on the purchasing, receiving and storing functions within the Centre.</p>	<p>It is impractical to have one central stores area in the NAC given the physical layout and the non standard working hours. However plans are progressing to receive store and issue some maintenance and/or restaurant supplies from Administrative Stores area.</p>	<p>A system of requisitions from stores has been implemented. A store-keeper has been appointed.</p>
<p>Policy and procedure number 3.3 in respect of the control of capital assets should be updated, enunciated throughout the Corporation and strictly adhered to, to protect the present and future significant investment in this type of asset.</p>	<p>A review of the particular policy and procedures is being done and managers will be instructed to adhere to them.</p>	<p>Further consideration to revision of existing policy will be given when all other facets of Capital Items have been resolved.</p>	<p>The policy has been up-dated.</p>
<p>All capital assets which have not been tagged and recorded in the perpetual inventory records should be counted as soon as possible and recorded accordingly.</p>	<p>By mid-August 1976, the Corporation will undertake a complete inventory of all capital items. Office furniture and equipment inventories will be transferred to a newly developed system which will be expanded to include tagging and recording of the remaining items.</p>	<p>The Capital Inventory was carried out in August 1976 and the items are now being classified, costed and listed by departmental location. A system was already installed for office furniture and equipment. Technical (production) equipment has now been added.</p>	<p>Implemented</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>LIABILITIES</p> <p>The liability incurred in respect of the Corporation's severance pay plan should be recorded in the accounts and financial statements.</p> <p>The liability incurred in respect of annual vacation leave for salaried employees should be recorded in the accounts of the Corporation.</p> <p>INTERNAL AUDIT</p> <p>The Corporation should establish an internal audit program with sufficient scope to ensure that all significant areas of its operations are subject to audit over a reasonable period of time.</p>	<p>This new practice will be introduced during the current fiscal year.</p> <p>Same as above</p> <p>A new position of Management Review Officer whose main responsibility includes internal audit was created on April 1, 1976. The incumbent was appointed to that position on the same date and he is reporting to the A.D.G. Fin., Pers., and Adm. A program of audit is being developed for the approval of senior management in conjunction with the views and requirements of all departmental directors.</p>	<p>Liability to be recorded by year-end.</p> <p>Same as above</p> <p>Same as at June 1976.</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p> <p>An audit program is being developed in conjunction with Audit Service Bureau.</p>

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANISATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT MARCH 31, 1977	RESPONSE AS AT MARCH 31, 1978
<p>The position of internal auditor should be established or the services of an audit bureau should be procured to carry out the internal audit program.</p>	<p>The position was filled on April 1, 1976. Consideration will be given to using an audit bureau for special or regular audits.</p>	<p>Same as at June 1976.</p>	<p>Audit Service Bureau will supplement internal audit services.</p>
<p>The internal auditor or audit bureau should report directly to the Executive Committee in order to ensure his or its independence.</p>	<p>The internal auditor is currently reporting to the Assistant Director General, Finance, Personnel and Administration. Audit reports will be submitted to the Executive Committee for review and appropriate action.</p>	<p>Same as at June 1976.</p>	<p>Accepted policy.</p>
<p>BUDGETARY CONTROL</p> <p>Capital assets should be acquired on the basis of rental-purchase agreements only on an exception basis.</p>	<p>The existing Sub-Committee on Capital Budget will rule on rental-purchase agreements submitted by departments and its recommendation will be forwarded to the Director General for necessary action. Otherwise, the present policy for the acquisition of capital items will be enforced.</p>	<p>Corporation Comments in this regard stand.</p>	<p>Capital Assets will be acquired on a rental-purchase agreement only when advantageous to the Corporation.</p>
<p>RECOMMENDATIONS AND RECOMMENDATIONS</p>	<p>1976 REPORT</p>	<p>RESPONSE AS AT MARCH 31, 1977</p>	<p>RESPONSE AS AT MARCH 31, 1978</p>

APPENDIX "PA-68"

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE April 17, 1978AUDITOR GENERAL'S REPORT
(MARCH 31, 1976)

NAME OF DEPT./AGENCY/CORPORATION

RESPONDING: NATIONAL CAPITAL COMMISSION

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT FEBRUARY 8, 1977	RESPONSE AS AT MARCH 31, 1978
<p>The duties of the Senior Financial Officer are being carried out by the Assistant General Manager, Administration who is also responsible for the Personnel and Administration functions. He does not have a strong financial background and it is unlikely that he has the time to discharge his financial responsibilities effectively along with his other duties.</p>		<p>Within the Finance and Audit Divisions of the Commission, the following professional resources exist:</p> <p>Director of Finance, B.Com., C.G.A. Manager Financial Services, B.Com C.A. Manager, Financial Planning, B. Com Chief Auditor, R.I.A.</p>	
<p>3.8 The Commission should establish the position of a Senior Financial Officer at the Assistant General Manager level and start recruitment action immediately.</p> <p>The availability of appropriate financial expertise is required within two of the organizational units of the Commission due to the size, complexity of operations diversity of financial system requirements and the need to give financial direction and advice to the managers and staff.</p>	<p>Agreed. Recruitment action commenced</p>	<p>The NCC has already reviewed with Senior officials of P.S.C. inventories of candidates. The selection process is underway.</p>	<p>New Assistant General Manager, Finance, with Chartered Accountant certificate, appointed July 1, 1977.</p>
<p>3.9 The Commission should establish a financial officer position in the Development Branch and in the Property Division and start</p>	<p>Agreed. Financial officers will be established in Development and Property as soon as resources are available.</p>	<p>The two positions are currently being classified. It is expected that the positions will be staffed by April 1, 1977.</p>	<p>Three Financial Control Officer positions staffed August 4, 1977, August 15, 1977 and October 31, 1977. One incumbent is a Chartered Accountant and another a Certified General Accountant.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT FEBRUARY 8, 1977	RESPONSE AS AT MARCH 31, 1978
<p>recruitment action immediately.</p> <p>The executive and managers of the Commission have not committed themselves to ensuring that an adequate level of effective financial management and control exists throughout the Commission.</p> <p>3.10 To ensure that appropriate emphasis is placed by the Management Committee on financial management and control within the Commission, more of the Committee's time and effort must be devoted to this function and its concerns should be clearly communicated to both financial and operating managers.</p>	<p>Agreed. Establishment of a Finance Committee by September will play an important role in developing presentations to Management Committee, and thus promote commitment at senior levels.</p>	<p>A Finance Committee has now been established and terms of reference have been defined and promulgated. Over the past six months, financial matters have been the subject of discussion at virtually every meeting of the Management Committee. As a matter of fact a number of special meetings, of the Management Committee were convened to deal exclusively with financial matters, including the Auditor General's report on FMCS.</p>	<p>Financial Management and Control matters are now considered regularly at Management Committee meetings. A Finance Committee has been established as a sub-committee of the Management Committee.</p>
<p><u>FUNCTIONAL DIRECTION AND CONTROL</u></p> <p>The finance/accounting function is the responsibility of the centralized Finance Division. The Finance Division, however, has not provided effective functional direction or exercised an adequate degree of functional control over other branches and divisions. This has hindered the timely implementation of effect-</p>			

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDYDATE April 17, 1978AUDITOR GENERAL'S REPORT
(MARCH 31, 1976)NAME OF DEPT./AGENCY/CORPORATIONRESPONDING: NATIONAL CAPITAL COMMISSION

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT FEBRUARY 8, 1977	RESPONSE AS AT MARCH 31, 1978
ive accounting controls the development of appropriate financial management and control responsibilities assigned to staff outside the Finance Division are adequately discharged.			
3.11 The Commission should develop functional direction and reporting relationships for those positions with financial responsibilities. Functional relationships should be reflected in position descriptions, organization charts and the General Services Manual.	Agreed, Working on problems.	Job descriptions developed since this observation have reflected functional responsibility and will be documented in the General Services Manual. Existing job descriptions are presently being amended accordingly.	A General Services Manual Section titled "Financial Management Policy and Responsibilities" has been prepared and accepted by all Branches; it will be promulgated in April. This section assigns functional responsibility as do the position descriptions for Financial Control Officers in the Branches.
3.12 The Senior Financial Officer should participate in the performance appraisals prepared by operational managers on all staff which has financial responsibilities.	Agreed.	Provisions made for the Director to participate in performance appraisals.	The Senior Financial Officer will participate in the appraisal of performance of Branch Financial Control Officers as probationary and routine appraisals are scheduled.
<u>TRAINING WITHIN THE FINANCIAL FUNCTION</u>			
Although the Commission uses various Public Service Commission and other courses it has not developed a co-ordinated professional development and regular in-house training program to help staff members discharge their financial management and control respon-			

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDYDATE April 17, 1978AUDITOR GENERAL'S REPORT
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<p>sibilities effectively.</p> <p>3.13 A professional development program including a regular in-house training program should be developed, appropriate to the needs of financial staff and other personnel with financial responsibilities, including senior and operational management. The prime responsibility of these programs should rest with the Senior Financial Officer.</p>	<p>Agree with recommendations but small staff makes implementation difficult. Nevertheless effort will be made to establish an in-house program to complement P.S.C. courses and other courses.</p>	<p>A two day seminar was held in January for senior and operational management. The course covered T.B. project authorities and Government Contracts Regulations. Future courses will be given on other aspects of financial management. An accelerated program of professional development for financial officers has begun in the current fiscal year and will continue into future years.</p>	<p>Finance Branch developed and gave, to Senior and Operating Management, a seminar on T.B. authorities and Government Contracts Regulations. Systems Development developed and gave, to selected Finance Branch staff, an in-house E.D.P. training course. Some Finance Branch staff are enrolled in P.S.C. and other professional organizations' training courses on financial management.</p> <p>Financial Systems Development has been segregated from day-to-day financial operations and reports directly to the Senior Financial Officer. This Section will coordinate professional development in Financial Management throughout the Commission. At least half will be in-house training specifically for existing financial systems, or new systems as they are developed and implemented.</p>
<p><u>COMMUNICATION OF FINANCIAL RESPONSIBILITY AND REQUIREMENTS</u></p> <p>The Communication systems employed by the Commission do not ensure the timely transmission to staff of comprehensive and accurate financial systems and procedures, guidance instructions and requirements.</p>		<p>The current management systems for financial reporting are being revised and improved e.g. systems now communicates to managers on regular basis, amount of expenditures incurred on cumulative basis.</p>	

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<p>3.14 Position descriptions should be revised to reflect the responsibilities and functional relationship of financial staff and of operational staff with financial responsibilities. Once revised, they should be reviewed and updated on a regular basis.</p>	<p>Agreed. Some improvements have been started. Efforts will be sustained. Return of a financial officer from language training in September 1976 will give impetus to developments.</p>	<p>The task is 50% complete. New financial officers in the Branch/Division will assist in completing this work.</p>	<p>The financial responsibilities of financial officers and operational staff have been defined in the new General Services Manual section (see recommendation 3.11). The position descriptions of the Financial Control Officers reflect this policy. The roles in the Finance Branch for the top five positions have all been defined. The jobs of four of these have been re-written and classified in the last six months. The fifth managerial position and the supervisory positions will be completed in 1978.</p>
<p>3.15 Organizational changes should be documented and communicated on a timely basis.</p>	<p>As above.</p>	<p>Formal procedure has been established.</p>	<p>As organizational changes occur, they are documented and communicated through the General Services Manual.</p>
<p>3.16 The Commission should ensure that the financial content of its General Services Manual is clear, complete, comprehensive and up-to-date.</p>	<p>As above</p>	<p>A special officer was hired on November 1, 1976 on a term basis to work exclusively on the financial content of the General Services Manual. This is a major project. Completion is anticipated in 1978. In the meantime interim changes are being made and implemented.</p>	<p>A new section, under the direction of the Manager, Financial Systems Development has been created in the Finance Branch. This section has, as one of its responsibilities, the documentation and maintenance of procedures and policies in the General Services Manual as they relate to the finance function. Procedures have been prepared for high priority items such as the delegation</p>

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<p>COST RECOVERY, REVENUE, ACCOUNTS RECEIVABLE AND CASH</p> <p>3.17 The Finance Division should review contractual arrangements, revenue producing activities and cost-sharing agreements to help ensure that adequate consideration is given to the financial aspects.</p>	<p>Agreed. In the case of major contracts, leases and cost-sharing agreements and unusual items but frequency of normal leases precludes detailed review as suggested.</p>	<p>The financial officers in the Branch/Division will review contractual agreements and revenue producing activities. The Finance Committee will review major cost-sharing agreements.</p>	<p>of signing authorities, and are being prepared for budgetary control of the Operating Vote, and the N.C.F. Project Control System, for inclusion in the General Services Manual.</p> <p>A study has been undertaken to determine the appropriate contents for the General Services Manual and for subordinate manuals.</p> <p>Senior Management has decided to centralize the contracting function. The new policy on delegation of financial authorities includes procedures to cover the confirmation of funds and authority to requisition goods and services. Contract authority can be exercised only with the two prior authorities, and project and contract approval, where required.</p> <p>The financial aspects of the revenue-producing activities are being monitored closely by the Development and Property Financial Control Officers.</p>
<p>Reporting of approved property rental assistance.</p>			<p>Draft cost-sharing agreements are reviewed, prior to signing, by the A.G.M. Finance or the Director, Financial Operations.</p>

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<p>3.18 Rental and other revenue rates should be reviewed and amended on a regular basis to reflect changes in priorities, operating costs and market rates.</p>	<p>Agreed. Policies and revenues will be subject to Management review and audit by market experts.</p>	<p>Evaluation of rental and other revenue rates will be completed by March 31, 1978.</p>	<p>Residential property rental rates are reviewed systematically as leases expire. Renewal leases are set on market rates within A.I.B. guidelines. Commercial leases are now mostly based on a percentage of sales. Rising gross sales, reflecting inflationary trends, have resulted in higher rental revenues.</p>
<p>3.19 The Senior Financial Officer should ensure that improvements are made in the cost recovery, revenue, accounts receivable and cash accounting systems to provide completeness, authority and accuracy from initiation through processing and reporting. These should include as a minimum:</p>	<p>Agreed. Before year end, staff duty adjustments will be accomplished to meet requirements.</p>	<p>The new financial officer in the Property Division will be the key to meeting most of these requirements.</p>	<p>A standard lease form is currently in use.</p>
<p>- Preparing clear and simple lease agreements with suitable terms of payment.</p>		<p>-This is part of on-going review. NCC will review proposals for improved leases by April 1, 1977.</p>	<p>All leases requiring amendments or appendices forming part of the lease to suit particular circumstances are reviewed by the Property Division's Financial Control Officer to ensure that adequate consideration is given to the financial aspects.</p> <p>Leases differing substantially from the standard lease format are drawn up with the assistance of the Commission's legal</p>

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<ul style="list-style-type: none"> - Promptly collecting all rentals especially those based upon sales. - Documenting and enforcing collection policies, procedures and responsibilities. - Establishing timely accounting control over parking lot revenue - Reporting of approved property rental assistance. 		<ul style="list-style-type: none"> -Finance Division has initiated an on-going control of rentals based on gross sales. Arrears are presently 3% of total rentals down from 5% in December 1976. -Policies and procedures are being developed for inclusion in the General Services Manual. -Closer monitoring now exists. Responsibilities to be transferred to new Financial officer in Property Division. -As above. 	<p>adviser.</p> <p>All amendments to the lease or appendices forming part of the lease are initialled by the designated signing authority.</p> <p>The collection of rents is followed-up on a regular basis by the Revenue & Collection Staff.</p> <p>Draft policies and procedures pertaining to Revenue & Collection have been documented for inclusion in the Finance Branch Manual and responsibilities assigned. Appropriate portions will be included in the General Services Manual. The collection of rents based on sales is documented and improved procedures to ensure timely follow-up and collection are now in place.</p> <p>Revenues are deposited daily. Tickets are accounted for daily and balanced to deposits. Commission records and bank accounts are reconciled monthly. Periodic checks are made by Property Management officers and Internal Auditors.</p> <p>The General Services Manual provides that approved property rental assistance be reported annually to the Executive Committee by Property Division.</p>

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<p>- Dividing duties and responsibilities of those employees who are involved in initiating, recording, collecting and reconciling cost recoveries, revenue accounts receivable and cash.</p> <p>- Establishing procedures for the timely review of revenue reports and revenue trend analyses.</p> <p><u>INVENTORIES</u></p> <p>3.20 The Senior Financial Officer should ensure effective control and accounting for the receipt, inventorying and issuance of stock.</p>	<p>Agreed. Limited staff may require central agency or outside assistance.</p>	<p>This is currently underway. Completion may require not only re-arrangement of functions between existing personnel but also possible staff additions. Job descriptions are currently being written.</p> <p>Reports and analysis are now being reviewed on a timely basis. Formal procedures are being developed.</p> <p>Through the efforts of Internal Audit and Finance, a new system of cyclical inventory control has been implemented.</p>	<p>Duties in the Revenue & Collection Section have been divided to the extent possible with the number of staff available.</p> <p>The review of the monthly revenue and expenditure reports and the analysis of revenue trends is done regularly by the Property Management sections.</p> <p>Revised delegated authorities, to be implemented in April, 1978, formalize who is authorized to issue and receive goods on behalf of the Commission.</p> <p>An Asset Needs Accounting study has begun to review and improve all asset accounting procedures including Materiel Management.</p>
			<p>Materiel cut-off procedures were documented for March 31, 1978, and observed by Finance and Internal Audit representatives. Procedures for cut-offs and cyclical counts and for inventory write-offs and other adjustments will be improved and documented during the 1978/79 fiscal year.</p>

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<p>3.21 The adjustment of the fixed asset account balances and the reconciliation and integration of manual and computerized fixed assets records as well as parallel records maintained by separate divisions should be completed as soon as possible.</p>	<p>Agreed. Progress being made; vehicles are covered now as are rental properties.</p>	<p>Integration of manual land records and computerized financial land records complete. All capital equipment subsidiaries are reconciled. It is planned that all systems will be computerized in the near future.</p>	<p>The land records of both Property and Finance have been converted from manual to computerized systems. Differences between the two systems, and inappropriate values created by unsuitable accounting treatment of disposals from 1947 to 1974, are being identified. They are being adjusted to appropriate balances through reference to property ownership records and other source documents; this can take a few years to complete.</p> <p>A physical inventory has been taken of machinery and equipment and of office furniture and equipment. Commission records are being adjusted to agree with the physical count, and assets are being individually identified physically.</p> <p>A study, begun in April, 1978, is examining the overall asset accounting needs for the Commission. The object will be to determine the elements of each of the various categories, with a view to adopting the minimum number of accounting systems which would meet the needs for all asset control. The various asset users are involved so that duplicate records now maintained could be eliminated through use of a common system.</p>

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<p>3.22 To ensure that capital equipment assets are properly recorded and effectively employed, the Commission should strengthen its asset reporting and utilization systems and procedures.</p> <p><u>LIABILITIES</u> Accounting policies of the Commission do not result in financial reports presenting fairly its liabilities in accordance with generally accepted principles.</p>	<p>Agreed. Refinements necessary for golf courses, camp-grounds and allotment gardens; etc. Program under acceleration now.</p>	<p>It is planned to do an evaluation of asset utilization and procedures. The recording of depreciation is to be considered at the same time.</p>	<p>The asset accounting needs study (see 3.21), with representatives from Finance and Operating Units, is identifying the information elements for each of the many types of physical assets and categorize them as to accounting and managerial needs.</p> <p>Accounting will provide the agreed list of assets for which each manager is responsible. Managerial needs will deal with utilization, revenue generation, operating and maintenance costs, and other uses to be identified.</p>
<p>3.23 The Commission should improve its year-end accounts payable cutoff procedures by ensuring that these procedures are appropriately documented, communicated and adhered to.</p>	<p>Agreed. Documentation and enforcement will be carried out. Development of commitment control will assist.</p>	<p>The up-dated General Services Manual will partially satisfy this requirement. It is the Commission's intention to issue complete adherence at year-end. The first part of these instructions have already been issued.</p>	<p>Cut-off procedures for the 1976-77 and 1977-78 fiscal years have been developed in co-operation with the Material Management Section and Internal Audit. The procedures have been documented and representatives from Finance and Audit will pursue their implementation.</p>

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3.24 Deferred interest payable to the Government of Canada should be recorded in the accounts of the Commission.	Deferred interest on Greenbelt loans recorded in Statements for 1975-76.	Will be shown on all financial statements.	The deferred interest on Greenbelt loans has been recorded in 1975-76, 1976-77 and will be also in 1977-78.
3.25 The estimated liability resulting from the Commission's termination pay plan should be computed annually and recorded in the accounts of the Commission.	Termination pay liability recorded in statements for 1975-76.	Will be shown on all future financial statements.	The liability for the termination pay plan has been recorded in 1975-76, 1976-77 and will be also in the current and future years.
DELEGATION OF FINANCIAL AUTHORITY			
3.26 The Commission should modify its delegation of authorities to provide better understanding of the scope and limits of authorities and to provide easy reference. Once revised, delegations should be reviewed and updated on a regular basis.	Agreed. Under way.	Forms have been designed and procedure will be operational on April 1, 1977.	A thorough study of authorities has been completed, and a new framework to define the scope and limits of delegations has been established. This new framework is consistent with the Treasury Board Guide on Financial Administration for Departments and Agencies of the Government of Canada. Authorities are delegated by the Chairman under powers given him by formal resolution of the National Capital Commission an empowering resolution is on the April 20 agenda of the Commission. The G.S.M. section offers easy reference and provides for regular review and updating.
3.27 Officers holding delegated authority in the absence of the incumbent should be at the same or high	This is not often possible in an organization this size; to be considered further.	Whenever practicable, it will be done.	The new G.S.M. section provides that "persons assuming the operational responsibilities of a superior in his

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er level of responsibility in the organization whenever practicable.			absence shall not exercise the authorities delegated to the position, unless properly designated in writing by the superior of the regular incumbent of the position." This provision will require that the superior office judge, on each occasion, the need to delegate full authority to a subordinate acting temporarily in a position.
3.28 Specimen signature cards prepared for each position with delegated authority should be appropriately distributed throughout the Commission.	Agreed. Started in Finance; needed in purchasing, supply and contracts areas.	Partially implemented and to be complete by April 1, 1977	The new G.S.M. section prescribes the distribution of specimen signature cards and assigns responsibility for doing so.
3.29 The responsibility to assign, maintain, control and communicate account codes should rest with one unit within the Finance Division and the account coding system should be documented in the General Services Manual.	Agreed. Will be done immediately.	Complete	The responsibility for opening, maintaining, controlling and communicating General Ledger account numbers now rests with the Financial Services Section.
<u>CONTROL OF EXPENDITURES</u> 3.30 The Senior Financial Officer should ensure that appropriate improvements are made in the general and payroll expenditure systems to provide completeness, authority and accuracy from initiation through processing,	Agreed. Being done already as time permits.	Procedures are being developed, cancellation of expenditure vouchers is now operational and errors are being monitored.	

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<p>payment and reporting. These should include:</p> <ul style="list-style-type: none"> - Establishing recording of credit notes and returned goods, for cancelling expenditure vouchers and for maintaining error records. - Further separating responsibilities of those who are involved in initiating, recording, paying and reconciling disbursements. - Establishing procedures for effective control of personnel terminations. 		<p>To be accomplished shortly by a reallocation of duties within the Finance Division.</p> <p>Organization and Methods Section has completed a study on personnel termination and will develop procedures.</p>	<p>All returned goods are reported on a returned goods slip. A copy of this clip is forwarded to Finance to ensure that a credit note is received from the supplier. All expense vouchers are cancelled automatically by a machine which perforates the vouchers with the word "PAID" and the date.</p> <p>Separating responsibilities has been largely accomplished through the new delegated financial authorities. The final separation of bank reconciliation from organizations requisitioning cheque and receiving cash will take place in 1978.</p> <p>The system for personnel terminations requires that the Manager inform Personnel that the employee has left. Personnel then informs Finance so that the appropriate action can be taken to remove the employee from the payroll. Of the Commission's staff, approximately 700 to 1,000 people are on "Positive Time Reporting" scheme. If an employee does not work, his hours are not recorded and hence no pay is made. All cheques which could not be delivered to the employee are returned to the Finance Branch for security.</p>

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<p>- Establishing effective input/output control procedures.</p> <p>- Examining the effectiveness of the Annual Leave and Overtime Sub-system as it relates to the needs of the Commission.</p>		<p>System is operational and procedures require some refinement.</p> <p>The audit report will be placed before Management in February 1977.</p>	<p>Computer Services and Finance improved input/output controls over cash receipts charge sales, journal entries and bank memos. These controls are now being tested and should be implemented in April, 1978. Other areas where input/output controls might be utilized are being reviewed and will be implemented as required.</p> <p>A thorough study of the Annual Leave and Overtime sub-system has been completed by Internal Audit and reviewed by a users' committee. They concluded that the study showed that the system meets needs for leave control, payroll initiation and accounting for costs as well as the quarterly or annual reports to Treasury Board on leave utilization. Retention with minor modifications was approved.</p>
<p><u>INTERNAL AUDIT</u></p> <p>The internal audit function has not been fully recognized as an important management tool within the Commission</p> <p>3.31</p> <p>An Audit Committee responsible to the General Manager and consisting of members of the Management Committee should be established. Its mandate should include establishing the overall scope of internal audit and reviewing audit</p>	<p>Agree. Audit Committee will be established in September or October 1976.</p>	<p>No longer true. Staff and budget have been expanded. Expansion to continue in Program Forecast year.</p> <p>Audit Committee terms of reference established. Committee will be operational this month.</p>	<p>An Audit Committee has been structured and its terms of reference established. These have been issued in the General Services Manual. Meetings have been held regularly since May 1977.</p>

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<p>observations and corrective action taken.</p>			
<p>3.32 The scope of internal audit should be expanded to encompass all areas of financial administration such as budgeting and budgetary control.</p>	<p>Agreed. Under way.</p>	<p>Return of new auditor from language training will allow for expansion of the function. (March 77)</p>	<p>The scope of the internal audit has been expanded and is included in the current and next years' work plans.</p>
<p>3.33 The Commission should augment its internal audit staff, as required by employing the Audit Services Bureau</p>	<p>Agreed. Have used Audit Services Bureau since January 1976; will use additional resources as needed.</p>	<p>Audit Services Bureau has now completed audit contract on Quebec Road Network project. Also operational audit completed in September 1976 by outside consultant in conjunction with internal audit on Gatineau Park operations.</p>	<p>The Audit Service Bureau has been used in connection with the Québec Road Network and the Québec Sewer Network projects. A contract has been negotiated with the Audit Service Bureau and budget funds provided for this purpose.</p>
<p>3.34 The Chief of Internal Audit should expand, refine and document the audit standards and techniques employed in the internal audit function.</p>	<p>Agreed.</p>	<p>Under way. One new section of General Services Manual is complete.</p>	<p>Standards and systems-based techniques for internal audit procedures have been established.</p>
<p><u>PLANNING, BUDGETING AND BUDGETARY CONTROL</u></p>			
<p>3.35 The Commission should accelerate its efforts to institute a formal and effective planning, budgeting and budgetary control system to aid in determining and establishing activities, projects and</p>	<p>General agreement in all aspects. Progress made over last nine months will be sustained for longer-term improvements as recommended.</p>		

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<p>and priorities and to facilitate the efficient and effective allocation, management and accounting of resources employed in the pursuit of its objectives. These efforts should include:</p> <ul style="list-style-type: none"> - Determining objectives, priorities and alternatives. Developing mid and long-term plans. - Regular forecasting during the year. - Commitment Control 		<p>The 1978-79 Program Forecast has been related to objectives and long-term plans developed during the past eighteen months through the Management Committee.</p> <p>Quarterly forecasts are now being prepared for the Operating and National Capital Fund expenditures.</p> <p>Computerized salary has been developed with an operational target date of April 1, 1977. A manual system is providing the basis for control in NCF will eventually be replaced by an automated system.</p>	<p>The preparation of the Program Forecast includes the evaluation of projects by top management in relation to objectives, work program, priorities, timing and alternatives.</p> <p>Quarterly projections by allotment were introduced in 1977-78. Monthly budgets will be an integral part of the budgetary control system which will be implemented in 1978-79.</p> <p>A computerized commitment control system for salaries and wages has been developed and is operational.</p> <p>An open-file commitment control system for the goods and services element of the operating expenditures is being formalized and will be in place by June 30, 1978.</p>
<ul style="list-style-type: none"> - Budget variance analysis and reporting 		<p>Currently variances are being reported through several reports. Significant variances are reviewed with the General Manager at Management Committee on a regular basis. A single system is being designed.</p>	<p>Variance analysis and reporting by period forms a basic component of the budgetary control system being implemented in 1978-79.</p> <p>A computerized reporting and control system has been developed for capital projects. This system will monitor program authority, planned and actual expenditures and provide for the analysis of variances.</p>

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<ul style="list-style-type: none"> - Developing performance measurement indicators. - Establishing the reporting relationships of those individuals who have operational and spending responsibilities and those who have budgetary control responsibilities. - Periodically reviewing performance in relation to objectives. 		<p>O.P.M.S. implemented in maintenance operations.</p> <p>Appointment of financial officers in the different Branches will enable separate reporting for spending and control responsibilities.</p> <p>Performance is now measured in relation to objectives.</p>	<p>Performance measures were used in the Program Forecast presentation for fiscal years 1977-78, 1978-79 and 1979-80 to support requests for additional resources for maintenance operations. The Development Branch, in conjunction with the Systems Development Division, is now reviewing the existing performance measurement indicators in order to improve the existing system and to expand its use in other areas of the Commission.</p> <p>The delegation of financial authority policy being implemented establishes the reporting relationships of those individuals who have operational and spending responsibilities and those who have budgetary control responsibilities.</p> <p>The Systems Development Division has set up a program co-ordination section to develop mechanisms to periodically review performance in relation to objectives.</p>
<p><u>FINANCIAL REPORTING</u></p> <p>Internal</p> <p>The computerized and manual financial and administrative systems do not adequately provide management and staff with the information necessary to manage and control the resources of the Commission effectively.</p>			

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3.36 The Director, Systems Development, and the Senior Financial Officer should develop a realistic plan to improve EDP facilities, operations, associated systems and management and control. The progress of the plan should be monitored by the Management Committee on a regular basis.	Agreed. Implementation needed as soon as possible.	Additional staff provided to the Systems Development Division. Greater user participation has been assured through Administrative System Task Group. The plan of development will flow from the findings of this group.	The Senior Financial Officer and Director Systems Development have agreed on the plan and priorities for improved EDP aspects of financial management and control. Regular reports on progress are made to the Management Committee.
3.37 New systems or changes in present systems that affect financial management or controls in the Commission should be approved by the Senior Financial Officer.	Agreed. Essential immediately.	Director, Systems Development is now required to consult the Director of Finance before implementing changes that affect financial systems.	System changes affecting financial management and control are now reviewed by a Systems Development Advisory Committee including the Director, Financial Operations and operating division heads. The Senior Financial Officer is represented in all development work and approves new systems and changes in existing systems
3.38 The Commission should ensure that EDP services are adequately maintained to meet the needs of Finance and Administration when providing EDP services to others.	Agreed.	Director of Systems Development is fully aware of this requirement.	The Systems Development Division ensure that EDP services are provided for NCC financial management and control systems, and work scheduling is not compromised by performing work for others.
3.39 The Commission should prepare its financial statements in accordance with generally accepted accounting principles and ensure that the form of the financial statements clearly presents the financial results and position of the Commission.	Agreed. Discussion of pro forma statements to take place prior to year end.	Requirement has been met for 1975-76 to the extent possible.	The Commission's financial statements are prepared in accordance with GAAP except for the fact that no depreciation is recorded for capital assets. The policy of recording depreciation by Crown Corporations is being studied by Treasury Board we will be consulting Crown Corporations in July, 1978 The financial statements presentation for 1977-78 has been reviewed with the Auditor

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AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSE IN 1976 REPORT	RESPONSE AS AT FEBRUARY 8, 1977	RESPONSE AS AT MARCH 31, 1978
3.40 The Auditor's report and the audited financial statements should be included as an integral part of the Commission's Annual Report.	Agreed. However, June 30 deadline for the Commission's report makes this almost impossible.	Auditor General's report for 1975-76, dated July 26, 1976, not received by NCC until January 1977. Impossible this year.	General prior to year end. This was done in 1976-77 and will be done in future years.
3.41 The Commission should relate the explanatory information on objectives, activities, projects and results to the financial information contained in the Financial Review section of the Annual Report.	Agreed.	This will be given emphasis in the report for 1976-77.	Draft objectives and related activity structure have been developed and submitted, in preliminary form, to the Commission for approval. Once they have been modified, if necessary, and approved, expenditures can be classified accordingly, and the relationship established.
			_____ Chairman

APPENDIX "PA-69"

DATE April 24, 1978

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RESPONDING NATIONAL MUSEUMS

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<p>ORGANIZATION OF THE FINANCIAL FUNCTION</p> <p>SENIOR FINANCIAL OFFICER</p> <p>The Assistant Secretary-General, Planning and Administration should be designated as Senior Financial Officer responsible for financial management and control of the Corporation. His title should be changed to include "Finance". The Secretary-General should communicate this designation in writing, to senior personnel and to all who perform financial functions in the Corporation.</p> <p>The Secretary-General should strengthen and clarify the functional direction given by the Senior Financial Officer, by emphasizing his responsibility for the system of financial administration in the Corporation. Consequently, the Senior Financial Officer must prescribe, on behalf appropriate consultation with Assistant-Directors, Administration, what shall be done in the area of financial policies, systems, procedures, plans and reports.</p>	<p>Agreed.</p> <p>Agreed.</p>	<p>Action is being taken as part of a staff reorganization which becomes effective on May 1st 1978.</p> <p>Steps have been taken to implement this recommendation.</p>

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RESPONDINGAUDITOR GENERAL'S OBSERVATIONS
AND RECOMMENDATIONSORGANIZATION'S RESPONSES IN 1977
REPORTRESPONSES AS AT MARCH 31, 1978STAFF TRAINING

The Corporation encourages its financial staff to take recognized courses from professional accounting bodies, such as R.I.A. and C.G.A. It has no financial training program of its own for line managers with financial responsibilities.

The Senior Financial Officer should ensure that line managers who perform financial functions within the Corporation are encouraged to attend training programs in financial management.

PERFORMANCE APPRAISALS

The Director of Financial Services is active in selecting and appointing the financial staff at the various museums but he does not participate in appraising their performance although they are functionally responsible to him.

The functional direction the Director of Financial Services gives to the museums' Financial Advisors should be strengthened by requiring that he contribute directly to performance appraisals of all financial officers.

Training sessions are being introduced.

Agreed.

With the aid of the Public Service Commission a series of two day seminars have been held for our line managers, in financial management. Also members of the Finance Branch have visited the components educating the managers in financial statement interpretation and project budgeting.

This procedure has now been implemented.

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PROCEDURES MANUAL :

The Corporation has circulated a "draft" Procedures Manual. The manual is incomplete and has not been officially issued. The lack of a manual and of regular business meetings has resulted in poor communication within the financial function.

The Procedures Manual should be written on a Corporation-wide basis, except where individual museums have unique considerations that would preclude their compliance with the general procedures. In such cases, procedures prepared by the museum affected should be incorporated in the Corporation's manual after approval by the Senior Financial Officer.

The Secretary-General should ensure that the manual is issued under his directive, that it is complete in every respect and that the procedures it contains are followed.

The manual is being compiled with this intent.

Comment same as in 1977 report.

Agreed.

When completed the manual will be issued with the approval of the Finance Committee of the Board of Trustees.

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<p>The Senior Financial Officer should establish proper communications within the financial function by reinstating regular business meetings to discuss common problems and to agree on solutions.</p> <p>DELEGATION OF AUTHORITY</p> <p>The Delegation of Authority document is not subject to periodic reviews to ensure it remains current.</p> <p>The Senior Financial Officer should make certain of periodic reviews to ensure that the Delegation of Authority document remains responsive to the current needs of the Corporation.</p> <p>PURCHASE ACCOUNT</p> <p>The Corporation receives a non-lapsing allotment for the cost incurred in procuring artifacts for the national collection. Guidelines have not promulgated regarding costs to be charged to this account.</p>	<p>Meetings have taken place since the audit and this practice will continue.</p> <p>Agreed.</p>	<p>Comment same as in 1977 report.</p> <p>The new Delegation of Authority document has been forwarded to the Minister for his approval.</p>

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<p>The Corporation should incorporate, in its Procedures Manual, specific policies or guidelines as to the nature of expenditures that may be charged to the Purchase Account as part of the purchase cost of an object as intended by the Act.</p> <p>SPECIAL ACCOUNT</p>	<p>The Procedures Manual will include this recommendation.</p>	<p>Comment same as in 1977 report.</p>
<p>The Corporation also receives a non-lapsing allotment for costs incurred in publishing books, pamphlets, etc. In determining the unit costs of publications, in general only printing and typesetting costs are considered. Subsequently, proper pricing decisions have been difficult to make.</p>	<p>Agreed.</p>	<p>This recommendation has been approved by the Board of Trustees and will be in effect as of April 1, 1978.</p>
<p>The Senior Financial Officer should establish procedures for accumulating all costs related to publications and making the information available to management to facilitate proper pricing decisions.</p>		
<p>BOUTIQUES</p>		
<p>Each museum houses a boutique selling souvenirs and publications. None prepare a financial statement itemizing</p>		

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operating costs, profits or loss, etc.	Our monthly management report now includes this recommendation.	Comment same as in 1977 report.
<p>The Senior Financial Officer should implement the preparation and review of monthly financial management reports for boutique operations, including information on operating costs, to give management more information about operating results and to facilitate sound management decisions.</p>	Implementation already under way.	<p>Problems were encountered, due to lack of manpower, in being able to implement a system which would provide the desired results. Recognizing the importance of this observation, alternate methods are being examined.</p>
ACCOUNTS RECEIVABLE		
<p>The Senior Financial Officer should ensure the strengthening of controls would include the preparation of a monthly aged trail balance reconciled to the control account, monthly statements to customers and proper segregation of duties.</p>		
ARTIFACTS		
<p>The Financial Services Division has no functional responsibility for artifacts, which include all the objects of the national collection.</p>		
Controls over artifacts are poor and		

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<p>there are few physical inventories.</p> <p>The Corporation should develop and implement standard policies and procedures to ensure proper control of the artifacts' including a physical inventory that gives consideration to the nature and value of each item. The Senior Financial Officer should exercise functional responsibility for these controls.</p> <p>FIXED ASSETS</p> <p>In most cases, no procedures exist for controlling fixed assets.</p> <p>Where procedures do exist, financial officers are not involved in their development, review and evaluation.</p>	<p>Agreed.</p>	<p>The Senior Financial Officer is exercising functional control over the artifacts. New systems and procedures are being investigated.</p>
<p>The Corporation should establish and enforce financial policies relating to the control of fixed assets, taking into account their nature and monetary value.</p> <p>The Senior Financial Officer should exercise functional responsibility over the control of fixed assets. Controls</p>	<p>Agreed.</p>	<p>A plan to implement the recommendation has been prepared. A firm of Chartered Accountants was retained to assist our staff in developing an inventory system. In anticipation of the system implemented, some component Museums have begun counting and recording their assets.</p>

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<p>should include reconciling annual additions to the fixed asset control account and the corresponding objects of expenditure. The fixed asset control account should also be adjusted for properly authorized disposals or deletions during the year. Such policies should also ensure periodic physical counts agreed to the related fixed asset control account.</p> <p>INVENTORIES</p> <p>Inventories consists of publications for the various museums. Senior management does not receive information adequate for assessing current and future publication requirements.</p> <p>Management should produce and distribute to all museums regular sales analyses and statistics on publications. These statements could be used to determine profitability of the various inventory items and could be instrumental in planning future publications and in purchasing items for resale.</p>	<p>Policy regarding this will be included in the Administrative Service Manual now being compiled.</p> <p>Agreed.</p>	<p>Comment same as in 1977 report.</p> <p>Feasibility study was undertaken and completed by an outside consultant. Recommendations that have been received, when implemented, will produce the desired information. At this stage we are estimating that the system will be in place and operational during the 1978/79 fiscal year.</p>

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<p>The Corporation should establish and monitor standard policies on inventory turnover ratios to be used in determining quantities for publications and other resale inventories.</p> <p>INTERNAL AUDIT</p> <p>The Corporation should establish an Audit Committee. This Committee should determine the scope of audits and areas to be reviewed, and then monitor corrective action resulting from the audit findings.</p> <p>PROJECT MANAGEMENT</p> <p>(This recommendation applies to the Museum of Science and Technology). Projects such as restoration of artifacts are proposed and approved before obtaining cost estimates and feasibility reports.</p> <p>The Corporation should establish planning and review procedures before making decisions on significant projects. Such procedures should require involving the finance and general technology functions in preparing detailed cost</p>	<p>Agreed.</p> <p>The Audit Committee has now been appointed, comprising of three members of the Board of Trustees.</p> <p>Considerable progress has been achieved in this area and we will continue to implement the full intent of this recommendation.</p>	<p>Implementation of a more comprehensive marketing system on April 1, 1978 has improved the decision making process.</p> <p>Comment same as in 1977 report.</p> <p>Comment same as in 1977 report.</p>

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estimates, and reporting on the technical data and the feasibility of the alternatives for the project.

PROJECT EVALUATION

Detailed project descriptions seldom accompany annual budgets prepared by responsibility centre managers. Additional descriptions, if required, are given orally during the budget review.

The National Museums of Canada should establish a policy that all project descriptions submitted with a project budget include objectives, cost, time to complete, expected accomplishment or results, etc.

The Senior Financial Officer should ensure that projects are submitted for periodic review, challenge and assessment at the various development stages.

EVALUATION OF CONTINUING PROGRAMS

Major portions of the National Museums of Canada continuing programs are included in the "A" budget element of the

Agreed

Projects are now being reviewed by the Directors of the Museums.

The project budgets for 1978/79 have generally met this requirement.

This forms a part of the annual budgeting review function.

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<p>Program Forecast, and therefore are not automatically subject to a regular review and challenge.</p> <p>The National Museums of Canada should develop a plan for reviewing and challenging all continuing programs on a regular basis. Reviews should be conducted by the various divisions and museums with appropriate support from the Senior Financial Officer.</p> <p>BUDGETARY CONTROLS</p> <p>In many instances the "budgeted" amounts included in the Corporation's monthly financial statements are one-twelfth of the annual budgeted amount.</p> <p>The Senior Financial Officer should implement procedures for allocating all budgeted expenditures according to the expected spending pattern.</p> <p>FINANCIAL REPORTING</p> <p>Monthly financial statements are prepared at four separate levels within the Corporation. Poor format, lack of</p>	<p>See above.</p> <p>The Audit Committee has now been appointed, comprising all three members of the Board of Trustees.</p> <p>Time phasing of expenditures is now an accepted practice by our responsibility centre managers.</p>	<p>Plan has been developed to undertake this recommendation. Reviews have been conducted in five program areas including museumobiles, travelling exhibitions (Museum of Man); the Discovery Train project, heritage travel contest, and National Inventory.</p> <p>Comment same as in 1977 report.</p>

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<p>understanding have contributed to this duplication of effort.</p> <p>In reviewing deficiencies in the reporting system, the Senior Financial Officer should continue his efforts to provide adequate financial statements. In so doing, he should solicit and review needs of users and seek to develop a format responsive to them.</p> <p>Formal training sessions to explain the various financial reporting systems should be given to all responsibility centre managers so they will be better able to interpret the information included in the financial reports.</p>	<p>Agreed.</p> <p>Agreed.</p>	<p>Line management is now solicited for direct input to all statements produced for their use.</p> <p>This represented an important part of the first financial seminar that was held in November 1977.</p>
		<p>Jennifer R. McQueen Acting Secretary-General</p>

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<p>THE SENIOR FINANCIAL OFFICER</p> <p>The Vice-President (Laboratories) has the responsibility for financial administration and control at the Council. Since this is in addition to his other diverse responsibilities, including the management of a large research program, time available to focus on a number of financial matters is limited.</p> <p>The Council should establish a position of Senior Financial Officer reporting directly to the President. This officer should be competent, experienced and professionally qualified and should be responsible for all aspects of financial management and control. He should provide functional direction in financial matters to all divisions of the Council.</p>	<p>The position of Senior Financial Advisor was established in 1966, and has provided capable assistance to the Vice-President (Laboratories). Nevertheless, a careful review will be made with a view to placing greater emphasis on the financial administration and control function.</p>	<p>The Council has engaged a qualified financial officer as Chief of Financial Systems and Accounting Operations. He will provide the necessary functional direction in all financial matters to all divisions of the Council in the areas of his concern. This is in addition to the present officer who is Chief of Financial Planning and Budgeting who will provide the necessary functional direction to all divisions of the Council in the areas of financial planning and analysis.</p>

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<p>COMMUNICATION OF FINANCIAL REQUIREMENTS</p> <p>The Council should accelerate the development of an effective financial manual under the direction of the Senior Financial Officer and issue it under authority of the President. Communication of financial requirements should be improved by establishing regular review meetings between financial staff and administrative personnel performing financial functions.</p> <p>TRAINING AND DEVELOPMENT</p> <p>The absence of a formal training program for financial staff jeopardizes the effectiveness and continuity of financial services.</p> <p>The Council should implement a formal training plan for all financial staff and for line managers performing financial duties.</p>	<p>Agreed. The need for a comprehensive financial manual has been recognized for some time, and steps will now be taken to produce such a manual incorporating the new financial control system under development.</p> <p>Agreed</p>	<p>The Council has staffed the area responsible for the production of a financial manual. Production of the chapters for the manual will go on throughout the fiscal year 1978-79 with a target of having the manual completed by March 31, 1979.</p> <p>The Council has taken steps to send various members of its staff on Public Service Commission courses. A more formalized program will be developed after the financial organization is defined and staffed.</p>

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<p>FINANCIAL DUTIES, RESPONSIBILITIES AND PERFORMANCE EVALUATIONS</p> <p>The Council should develop an appropriate statement of duties for all financial staff and for other staff performing financial duties. These statements should form the basis for reviewing performance evaluations regularly and should be functionally approved by the Senior Financial Officer.</p> <p>CODE OF ACCOUNTS</p> <p>The account coding structure at the Council identifies responsibility centres, projects, and minor classifications rather than specific units to which both budgetary and expenditure responsibility can be assigned, and responsibility centre managers held accountable.</p>	<p>Agreed</p>	<p>This matter will be attended to during fiscal year 1978-79. Some reorganization is contemplated in order to better carry out the Council's financial function. The statements of duties will be prepared in conjunction with the reorganization. The Council will also issue the necessary documents to inform all areas of the Council of the role of the new financial organization and its functional responsibilities.</p>

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<p>A coding structure should be established that recognizes the organizational units to which budgetary responsibility can be assigned. Preferably, this document should be incorporated in the financial manual.</p> <p>DELEGATION OF AUTHORITIES</p> <p>The signing authorities of the Council are not entirely consistent with those suggested in the Treasury Board Guide on Financial Administration, and include the provision for employees to sign 'as agents' in the absence of their superiors.</p> <p>The delegation of financial authorities should be reviewed with provision to:</p> <ul style="list-style-type: none"> - ensure that exercise of Section 26 authority pursuant to the Financial Administration Act is delegated to positions consistent with those suggested in the Treasury Board Guide on Financial Administration; 	<p>Agreed</p> <p>Agreed</p>	<p>There is presently a code manual which will be incorporated in the Financial Manual. A review will be made of the present code manual to insure the Council's and Central Agency needs are met. To be completed by April 1, 1979.</p>

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<ul style="list-style-type: none"> - rescind the authority of sub-ordinates to sign 'as agents' for superiors; and - place dollar limits on all positions exercising payment authority. 	<p>Agreed. Except for the provision of agents which permits centralized administrative handling of contracting documents, etc. for which approval in writing has already been given by the officer with budgeting authority.</p> <p>Agreed</p>	<p>A complete review of the signing authorities will be carried out to insure the delegation document reflects the operating needs of the Council as well as the need of Treasury Board and other Central Agencies. To be completed by October 30, 1978.</p>
<p>ACCOUNT VERIFICATION</p> <p>The Financial Services Branch should provide functional control over the account verification and payments procedure by:</p> <ul style="list-style-type: none"> - ensuring that officers exercising financial authority clearly understand its significance; - ensuring that the responsibilities and procedures for review and approval are clearly stated and documented in the Standard Operating Policies and Procedures manual; 	<p>Agreed. Implementation already under way.</p> <p>Agreed</p>	<p></p>

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<p>- directing the application of a verification 'stamp' to each invoice; and</p> <p>- monitoring and, if required, reporting to division heads the extent to which the requirements are complied with.</p> <p>COMMITMENT CONTROL</p> <p>The Council should thoroughly review with divisions changes in the commitment control system to ensure that it meets their information and control needs and that features such as batch and cut-off controls between divisions and headquarters are established.</p>	<p>Agreed</p> <p>Agreed. Steps already taken.</p> <p>Agreed. Basic system requirements introduced April 1, 1977 are subject to enhancement to meet specific and differing requirements of Divisions.</p>	<p>The area of account verification is under review with the possibility of procedural changes implemented. The necessary procedures will be incorporated in the Financial Manual - Completion date March 31, 1979.</p> <p>Greater consultation is being carried out with the divisions of the Council as to the present system and its future requirements. Improvements will be made as they are brought to light and do not require computer programming. Where programming is required this will be implemented at the availability of Department of Supply and Services programming staff. Most refinements to meet user and administration needs will be completed for April 1, 1979.</p>

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<p>PAYROLL</p> <p>The Senior Financial Officer should establish financial controls stipulating that:</p> <ul style="list-style-type: none"> - persons responsible for approving payroll input data do not receive or distribute payroll cheques; and - payroll changes are to be reconciled monthly and reviewed and signed by a senior financial officer. <p>All weekly leave and attendance reports should be approved by the employee's supervisor.</p>	<p>Agreed</p> <p>Agreed</p> <p>Agreed</p>	<p>This has now been implemented effective November 1977.</p> <p>Payroll reconciliation is being carried out on a sample basis effective April 1978. The necessary procedure for payroll reconciliation will be incorporated in the Financial Manual to be completed by March 31, 1979 for all of the Council.</p> <p>This has been carried out. Any exceptions to the policy will be approved by the Vice-President (Personnel and Administrative Services).</p>

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<p>TRAVEL</p> <p>Although travel requests require a director's approval, this policy is not always enforced and actual claims are not always approved by the claimant's superior.</p> <p>The Senior Financial Officer should ensure that travel requirements are approved in accordance with Council policies and all travel claims should be approved by the claimant's immediate superior or someone at a higher level.</p>	<p>Agreed</p>	<p>The instruction for travel approval will be amended in the Financial Manual. Any deviation from the policy will be approved by the Vice-President (Laboratories).</p>
<p>JOURNAL VOUCHERS</p> <p>The absence of approval procedures and supporting documentation for journal vouchers provides an opportunity for manipulating the accounts and increases the possibility that underlying reasons for errors or deficiencies in the system will go undetected or unchallenged.</p>		

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<p>Journal vouchers should be properly documented and approved. Approval limits for journal vouchers should be established and set out in the delegation of authorities document.</p>	<p>Agreed. Procedures are being modified to meet this recommendation.</p>	<p>The necessary procedures for Journal Voucher preparation and approval will be incorporated in the Financial Manual. Corrective action has already been taken to insure proper use of Journal Vouchers. The limits for signing authority will be included in the instrument for Delegation of Signing Authorities scheduled for completion by October 30, 1978.</p>
<p>EXPENDABLE RESEARCH EQUIPMENT</p> <p>The Council lacks well-defined criteria for applying the classification "expendable research equipment".</p> <p>The use of the classification "expendable research equipment" should be closely controlled by:</p> <ul style="list-style-type: none"> - establishing and communicating specific criteria for items to be charged to this expenditure classification; and 	<p>Agreed. Changes in the use of this classification already under way, and will be completed by 1978-79.</p>	<p>The criteria for expendable research equipment have been developed, and are being applied in 1978-79.</p>

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<p>- establishing and implementing a prepayment policy for subscriptions.</p> <p>Costing</p> <p>The Council publishes 11 scientific journals. However, not all costs are reported for each journal and revenues are not recorded by journal.</p> <p>The Council should establish systems for routinely reporting costs and revenue of each of its research journals to management as a basis for informed selling price and subsidy decisions.</p> <p>REVENUE - SERVICES</p> <p>Progress Billings</p> <p>The Council should rigorously monitor and enforce its policy regarding progress billings, to ensure prompt billing on completion of sections of major projects. In customer contracts or quotations, provision should be made for progress billings.</p>	<p>Agreed</p> <p>Agreed. Steps to have revenue reported by journal have already been taken and are effective April 1, 1977.</p> <p>Agreed</p>	<p>The cost of printing each of these journals is captured through the accounting system. In order to reflect the total cost of each journal the Council is developing a system to record the salaries and overhead of the production unit by journal. Reporting of the revenues versus total costs by journal will be made for fiscal year 1977-78.</p> <p>The necessary systems and procedures will be developed and incorporated in the Financial Manual. For the short term, instruction will be going out to insure Financial Services receives a copy of each Laboratory Order with terms and conditions and billing instructions. This procedure will insure control of outstanding orders, review credit granting, and proper billing.</p>

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<p>Standard Rates</p> <p>Since the standard billing rates for professionals have not been revised since 1975, they do not reflect the increased costs to the Council. Where there are variations from standard hourly rates, there is no explanation or approval.</p> <p>The Council should adjust its schedule of standard labour rates for services on an annual basis, and at the time of each major labour settlement.</p> <p>Where there are special rates or reductions in billings, these should be supported by adequate explanations, and should be approved by the director on the requests for invoicing.</p> <p>WORK-IN-PROCESS</p> <p>Financial Services Branch should establish numerical control over all work-in-process from the time of authorization to final billings, to ensure billing for all services performed.</p>	<p>Protracted negotiations and arbitration in 1976 delayed final approval to May 1977; and new rates have now been approved effective June 1, 1977.</p> <p>Agreed</p> <p>Agreed</p> <p>Agreed</p>	<p>The necessary procedures are in place for annual review of standard labour rates by the Chief, Financial Planning and Budgeting. The procedures will be incorporated in the Financial Manual.</p> <p>Instructions will be issued in conjunction with instructions for Progress Billings and Work-in-Process to insure that deviations from standard are properly approved.</p> <p>This has been covered in the responses for Revenue Services Progress Billing and Work-in-Process.</p>

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<p>CASH</p> <p>The procedures for receiving and recording funds at the Council should be revised to correct internal control deficiencies. The procedures should be documented in the Standard Operating Policies and Procedures Manual and should provide for a proper segregation of duties and independent reconciliation of receipts to amounts reported in the principal accounting system.</p> <p>ACCOUNTS RECEIVABLE</p> <p>The existence of large outstanding receivable balances at the Council results in potentially significant carrying costs and distorts the matching of costs and revenues. The same section initiates and approves credit notes for customers.</p>	<p>Agreed</p>	<p>The necessary procedures are at present being implemented to insure proper control over cash receipts. The necessary instructions have been developed and will be incorporated in the Financial Manual. A special internal audit report of this subject area is currently being completed.</p>

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<p>To minimize the cost of carrying large accounts receivable, the Council should establish and enforce credit policies and procedures, including charging interest on overdue, non-government accounts.</p>	<p>Agreed</p>	<p>The Council has tightened up on the control and follow up of accounts receivable. The development of credit policies and procedures will be undertaken and completed during 1979. The losses due to uncollectable accounts sustained by the Council represents approximately \$12,000 against billings of approximately \$4,000,000.</p>
<p>All credit entries should be reviewed and approved by financial officers independent of those responsible for maintaining and controlling accounts receivable records.</p>	<p>Agreed</p>	<p>There is a procedure in place for the approval of credit notes by officers other than those maintaining and controlling the accounts receivable records. These procedures will be documented in the Financial Manual.</p>
<p>DIVISIONAL SUPPLY OFFICES</p> <p>The Financial Services Branch reviews neither systems and procedures for procurement nor methods of recording and safeguarding inventories of divisions. This has led to internal control deficiencies in the divisional supply offices.</p> <p>The Senior Financial Officer should provide functional direction over divisional supply systems to ensure:</p>	<p>Agreed</p>	<p>Agreed</p>

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<p>- a segregation of duties between those ordering and receiving goods and those approving invoices; and</p> <p>- that the procedures for recording and controlling inventories are consistent with the Treasury Board Guide on Financial Administration.</p> <p>EQUIPMENT - LOANS</p> <p>The authority under which the Council may loan equipment is not clear. The authority for, and the records of, any equipment on loan are spread throughout the divisions of the Council.</p> <p>The authority to make loans of equipment to non-government entities should be confirmed before making any more. Loans should be recorded centrally under functional control of the Council Financial Services Branch.</p>	<p>Agreed</p> <p>Agreed</p> <p>Agreed</p>	<p>The Financial Services Branch has commenced a review of the systems and procedures relating to the financial control implications of procurement, commitment, invoice processing, inventory control, etc. The newly appointed Head of Central Inventory Records is also involved in this review. The necessary policy, systems and procedures will be produced during the fiscal year 1978-79 to be included in the Financial Manual.</p> <p>The Council is of the opinion that equipment loans to non-government entities are allowed under the NRC Act. The Department of Justice is reviewing the matter and we are awaiting their decision.</p> <p>The necessary inventory controls of loaned equipment will be developed as a result of the reviews made of the supply offices and related financial functions.</p>

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<p>EQUIPMENT - DISPOSAL</p> <p>Since one individual controls all surplus equipment records, there is no assurance that all redundant assets have been properly accounted for until sold or otherwise disposed of.</p> <p>The mangement and control of surplus assets should be improved by ensuring that records are co-ordinated and reconciled by someone independent of the interim custodians -- preferably a central financial unit.</p> <p>SPECIAL FUND</p> <p>The Council maintains a Special Fund representing the unused portion of revenues earned during the year, using it for working capital purposes. The authority for its establishment and its use is not clear.</p> <p>The Council should state the intent and application of the Special Fund and obtain appropriate authority for its use.</p>	<p>Agreed</p> <p>Agreed</p>	<p>The inventory control of surplus equipment will be developed in conjunction with the review of all inventories to be completed and included in the Standard Operating Policies and Procedures Manual by March 31, 1979.</p> <p>Clarification of the Council's use of revenue is contained in legislative changes to the NRC Act which have received Parliamentary Approval and are awaiting Proclamation. It is anticipated these enabling legislative changes will be proclaimed over the next few months.</p>

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<p>PREPARATION OF PROGRAM FORECAST AND MAIN ESTIMATES</p> <p>With no budget manual and only limited guidelines, budgeting methods of the divisions vary widely and there are virtually no records of decisions. Financial Services is largely confined to a co-ordinating and collating role.</p> <p>Formal procedures and guidelines should be prepared and issued for Program Forecast and Main Estimates submissions, including a requirement for records of decisions taken.</p> <p>The role of Financial Services in providing functional direction and guidance, detailed analysis and challenge should be developed.</p> <p>BUDGET INPUT TO FINANCIAL REPORTING SYSTEM</p> <p>In allocating its budget, the Council allocates a large amount to the category "Balance of Budget" rather than to the regular reporting objects.</p>	<p>Agreed</p> <p>Agreed</p>	<p>The Financial Planning and Budgeting branch is planning to meet these recommendations by March 1979.</p> <p>The Financial Planning and Budgeting branch is planning to meet these recommendations by March 1979.</p>

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<p>The use of the category "Balance of Budget" should be discontinued and all anticipated expenditures should be allocated to the standard objects, to give sound financial control through variance analysis and to provide a basis for future financial planning.</p> <p>CAPITAL BUDGETS</p> <p>There has been little functional guidance or direction by Financial Services in preparing capital budgets.</p> <p>The Council should develop proper procedures for sound multi-year capital budgeting and ensure that proper direction and challenge are provided by Financial Services.</p> <p>ACTIVITY COSTING</p> <p>The Council costing and coding system does not provide for allocating expenditures by activity, only by responsibility or cost centre.</p>	<p>Agreed</p> <p>Agreed. Procedures to develop a multi-year capital plan are being implemented.</p>	<p>The category "Balance of Budget" has been substantially eliminated from divisional budgets but has been retained for funds unallocated at the beginning of the year and held under the control of the Vice-President.</p> <p>Multi-year capital plans are being developed by the Tactical Studies Committee and are approved by the Vice-President (Laboratories) before inclusion in submissions to Treasury Board. Policy and procedures are to be included in the Financial Manual planned for March 1979.</p>

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<p>The Council should review and revise its costing and coding system to provide for reporting expenditures by activities.</p> <p>INTERNAL AUDIT</p> <p>The Council has no internal audit function, although the large degree of decentralization and autonomy granted to divisions, together with the significant resources managed, has created a situation in which senior management must rely heavily on systems of internal control.</p> <p>The Council should establish an internal audit unit to carry out financial audits with emphasis on reviewing the effectiveness of financial controls in the Council's system of financial administration. This unit should report to an audit committee composed of senior Council executives.</p>	<p>Agreed. Procedures have been initiated to improve the activity reporting system.</p> <p>Agreed. Council is arranging for internal audit through a contract with DSS.</p>	<p>The Council does prepare, manually, an activity costing on an annual basis. When reviewing the coding system consideration will be given to accommodating the preparation of financial reports on an activity basis.</p> <p>The Council is in the process of establishing an internal audit capability. Initially this capability is in the form of a contract with the Audit Services Bureau of DSS. As experience is gained, full time NRC staff will be added to ensure continuity and sufficient emphasis on internal audit. The Management Committee, comprising the top eight NRC Executives, will act as the Internal Audit Committee.</p>

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<p>WORK ORDER REPORTING</p> <p>The content and form of the reports on work order costs preclude meaningful analysis, since budgeted costs are not broken down into their labour and material components to allow comparison with actual costs.</p> <p>The Council work order reports should be structured to facilitate comparisons to budget and cost control for labour and material.</p> <p>EXTERNAL REPORTS</p> <p>The Council Annual Report does not include financial disclosure of major capital projects, significant long-term commitments and other material items.</p> <p>The timing of the Annual Report precludes the preparation of audited financial statements for inclusion in the report.</p>	<p>Agreed</p>	<p>A system has been implemented and operational as of December 1977 in the Plant Engineering Services division that does carry out the requirements of the observation and recommendation.</p>

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<p>Financial disclosure in the Council Annual Report of significant long-term financial commitments, major capital project costs and other material items should be improved together with clear descriptions in the notes.</p> <p>If the Council publishes a set of un-audited financial statements as part of its Annual Report, it should indicate that they are not audited.</p>	<p>Agreed</p> <p>Agreed. This recommendation has been applied to financial statements in this year's President's Annual Report.</p>	<p>Financial disclosure of long term commitments on major capital projects is being incorporated in the President's Annual Report to be published in 1978.</p> <p>Financial statement in President's Annual Report is now being qualified by a footnote "Statement as at . . . , subject to final audit."</p>
		<p>_____ President National Research Council of Canada</p>

NPC 1-27-6

APPENDIX "PA-71"

April 28, 1978

Mr. J.D.W. Campbell,
Clerk, Standing Committee on
Public Accounts,
House of Commons,
Ottawa, Ontario
K1A OA7

Dear Mr. Campbell:

Financial Management and Control Study

In respect to the observations and recommendations of the Auditor General's Management and Control Study, the Commission has been able to improve standards to desired levels in the majority of areas identified but in some cases, still falls short of full coverage.

We should also mention that three years after the study, the onus is shifting somewhat to the respondent to determine the effectiveness of the measures and procedures implemented. We are hopeful that objectivity is not foregone as a result of appointment as our own witness. Although we cannot be completely divorced from our interests, response has been prepared on the most impartial base possible and we trust provides confidence to your review.

Requested detailed responses are attached, which we present in summary form as follows:

Financial Manuals

The accounting procedure manuals are not completely updated. A review of the manuals is scheduled in the current year with the objective of bringing them to current status.

Internal Control over Revenues

Close co-operation has been maintained between Operations and Accounting to ensure accurate processing of utility accounts. The Operations

Department is now responsible for the vetting and certifying of all customer contracts and meter readings or estimated readings before presentation to accounting for invoice preparation. Meter reading dates have been reorganized and scheduled to remove peaks and troughs in the work load and to provide greater accuracy and efficiency in account processing.

Computer Controls

Due to the cancellation of the new computer facility, all the proposed audit packages and control measures have not been implemented. Under limited staffing conditions, segregation of duties is maintained to the extent possible and feasible in the circumstances.

Contract and Tendering

A new revised complete corporate policy was issued in October, 1977, providing all necessary guidelines and authority levels. All transactions are carried out within the prescribed regulations.

Commitment Controls

The commitment controls have functioned satisfactorily, and have been proven adequate to the needs of the Commission.

Imprest Bank Accounts

Monitor of usage is maintained on a regular basis. A number of accounts have been closed and a number have had approved levels significantly reduced. Effective internal procedures are exercised.

Accounts Receivable

Improved systems have been put in place with additional work force provided to oversee account collection. A collection agency has been contracted to assist with difficult accounts. New policy procedures put teeth into the right to disconnect customers in arrears, as well as provide deposit policies for high risk accounts.

Inventories

The inventory system has not been computerized. Pre-computer physical inventory controls are in place and adequate for accountability purposes. An automated system would improve management effectiveness over stores investment and response time to available items in stock.

Budgetary Control and Budget Preparation

Substantial gains have been made in this area. All levels of management and operations are involved in budgeting and monitoring actual results through tailored reports presented on a responsibility cost centre basis. The Commission has reversed the loss situation of the last three financial years and now forecasts a break-even position in 1977/78 and 1978/79. This has been achieved by restricting capital outlays to the absolute minimum to maintain service at levels acceptable to our customers, complimented by operating efficiencies and commensurate with the introduction of strict budgetary control.

The above relates the high regard in which we hold this study, and the emphasis which we place upon it to improve financial management of the corporation.

The Commission supports the Auditor General in his observations and recommendations. Budget restrictions in some cases have prevented investment in manpower and equipment to develop procedures and systems to the desired level of sophistication.

With adequate financial resources in the future, the Commission would welcome the opportunity to modernize the management reporting and financial systems. In the meantime, the business must be managed with the available resources, and as efficiently and effectively as possible.

Yours sincerely,

J. Smith,
Chairman

<p>J. Smith, Chairman</p>	<p>(1) ...</p> <p>(2) ...</p> <p>(3) ...</p>	<p>(4) ...</p> <p>(5) ...</p> <p>(6) ...</p>	<p>MARCH 21, 1978</p> <p>WIDEOR PERCENT 2</p>
<p>...</p>	<p>...</p>	<p>...</p>	<p>...</p>

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<p>OBSERVATIONS AND RECOMMENDATIONS</p> <p>FINANCIAL MANUAL</p> <p>A head office accounting procedures manual should be developed and, together with the existing authorized procedures manual, should be reviewed for additional topics and updated on a regular basis.</p> <p>INTERNAL CONTROL OVER REVENUE</p> <p>Geographic considerations, staff turnover, accelerated growth and the lack of communication between the related billing functions have all acted to restrict development and implementation of an effective system of internal control over revenues.</p> <p>Assistant General Manager of Finance in conjunction with the Assistant General Manager of Operations should:</p> <p>(1) develop the field procedures necessary to ensure that the billing department has the information required to bill all accounts on a monthly basis.</p>	<p>COMMISSION'S COMMENTS</p> <p>This is in process.</p> <p>(1) Changes in procedures to provide estimated billings, where delay is experienced, are in the course of preparation.</p>	<p>Manual is in operation, and is now subject to major revisions related to new computerized systems in process of implementation.</p> <p>(1) Government accounts, which were formerly billed every two months, are in process of being changed over to monthly billing. Procedure is expected to be complete in May 1977.</p>	<p>Accounting procedures manuals are not completely updated. Effort is being made to maintain the manuals on a current basis.</p> <p>(1) Estimated billing procedures for problem and remote plants are completed and being applied. Advance payments are being made by a number of major customers.</p>

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<p>(ii) develop and oversee implementation of meaningful credit granting procedures and policies.</p> <p>Head Office billing and computer processing procedures should be revised to provide for:</p> <p>(i) segregation, definitions and documentation of duties.</p> <p>(ii) implementation of computer processing controls over billing data that is processed.</p>	<p>(ii) policy is under review and scheduled for early implementation</p> <p>(i) Suggestions made are under consideration. Limited staff size has restricted development of ideal internal controls.</p> <p>(ii) computer obsolescence and capacity inhibit full control in existing system. A new computer facility now being planned will enable proper control to be exercised.</p>	<p>(ii) Policy and procedures have been reviewed, instructions issued and an active and aggressive follow-up program initiated.</p> <p>(i) New computer facility will enable controls to be exercised.</p> <p>(ii) Procedures in process of implementation provide controls. Implementation scheduled for May 1977.</p>	<p>(i) (Continued)</p> <p>An equalized utility payment system is being considered.</p> <p>(ii) Credit granting policies and procedures are strictly enforced.</p> <p>(i) A new computer system has not been implemented. Further staff limitations have not permitted initiation of additional control levels.</p> <p>(ii) Due to the revaluation of the computer facility all proposed computer audit packages have not been implemented. Procedures to manually control the system have been improved.</p>
<p>TENDERING PROCEDURES</p> <p>Tendering procedures should be standardized and clearly documented.</p>	<p>New procedures will be in effect January 1, 1976.</p>	<p>Procedures are fully operative.</p>	<p>Further improvements made and procedures re-issued October 1977.</p>

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<p>VERIFICATION OF CONTRACT PAYMENTS</p> <p>Procedures regarding verification of contract payments have not been effective although recent steps were taken to strengthen control in this area. Certain identified problems still remain unresolved. For example, the hand written contract registers, maintained by the accounts receivable clerks do not provide the desired safeguard against duplicate payments and overpayments to contractors.</p> <p>Verification procedures related to contract purchases should continue to be strengthened and co-ordinated with the related accounts payable functions.</p>	<p>Procedures have been modified to remedy the problems identified.</p>	<p>Procedures are fully operative.</p>	<p>Procedures have been proven effective.</p>
<p>COMMITMENT CONTROLS</p> <p>Commitment control accounts maintained for capital projects do not provide a reliable summary of commitments outstanding at a given time. The primary difficulty appears related to the lack of definitive procedures and of liaison between the operations and accounting functions.</p>	<p>Problems and remedy plans are completed and being applied.</p>	<p>Problems and remedy plans are completed and being applied.</p>	<p>Problems and remedy plans are completed and being applied.</p>

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<p>COMMITMENT CONTROLS (continued)</p> <p>If the Accounting Department is to continue to maintain capital commitment records, operating and financial personnel should clearly define their needs, and an effective and clearly documented system must be drawn up to meet these needs.</p> <p>IMPREST BANK ACCOUNTS</p> <p>The use of imprest bank accounts evolved during a period when head office payments procedures were slow and cumbersome. At that time effective internal control procedures over such accounts were normally not considered.</p> <p>In recent years the number of imprest accounts has been reduced; however, their current activity does not appear to justify the use and dollar amount of some of the remaining accounts. In addition, certain related internal control problems were identified, such as duplication of payments, unauthorized payments, etc.</p>	<p>Procedures implemented in April 1975 have proven satisfactory in all cases where input has been available. Input procedures are now under review to ensure adequacy of the system.</p> <p>Policy is now in effect.</p>	<p>Procedures are fully operative.</p> <p>Policy is fully operational.</p>	<p>System continues to function effectively.</p>

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<p>IMPREST BANK ACCOUNTS (continued)</p> <p>The need for imprest bank accounts should be reviewed and those deemed necessary made subject to effective internal control procedures.</p>	<p>Recent steps have been made to ensure adherence to required control procedures.</p>	<p>Procedures were further tightened up and are now fully operative.</p>	<p>All accounts are subject to continuous review and are closed or limits adjusted as necessary. Internal control procedures are in effect.</p>
<p>FIELD TRANSFER ACCOUNTS</p> <p>The monthly reconciliation of field transfer bank accounts is considered an integral step in the system of control over field collections and their subsequent remittance to head office. At the time of our study these reconciliations were seriously in arrears.</p> <p>Field transfer bank accounts should be reconciled on a monthly basis.</p>	<p>Reconciliations have now been brought up to date.</p>	<p>Procedures are fully operative.</p>	<p>Recommendation has received full compliance.</p>
<p>ACCOUNTS RECEIVABLE</p> <p>The Commission has had a history of large dollar value past-due accounts receivable (both utility and non-utility). This appears to be largely attributable to the</p>			

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<p>ACCOUNTS RECEIVABLE (Continued)</p> <p>billing problems detailed elsewhere in this report and the current collection procedures of NCPC.</p> <p>The Accounts Receivable Section has recently placed increased emphasis on collection. Although these efforts have produced some positive results, they appear to be directed primarily toward a short-term catch-up strategy rather than toward a long-term collection policy.</p> <p>A long-term accounts receivable collection policy should be developed to facilitate the collection of past-due accounts.</p>	<p>Policy is now in effect.</p>	<p>Policy is fully operative.</p>	<p>Accounts are subject to continuous monitoring through reporting system improvements.</p>
<p>INVENTORIES</p> <p>Policies for the handling of and physical control over inventories should be documented and modified where applicable, in conjunction with the Bureau of Management Consultant's study of inventory procurement and management.</p>	<p>Policy is now in effect.</p>	<p>Policy is fully operative.</p>	<p>Accounts are subject to continuous monitoring through reporting system improvements.</p>

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DATE April 20, 1978

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<p>INVENTORIES (Continued)</p> <p>Accounting control over inventories should be modified in conjunction with the aforementioned study to ensure that appropriate controls are put into place.</p>	<p>Policy development and documentation is in process.</p>	<p>Policies are in course of further developemnt, so as to centralize records on computer files.</p>	<p>Computerized controls delayed due to revaluation of facility installation. Conventional physical inventory controls are in place.</p>
<p>CONTROLLABLE CONSTRUCTION EQUIPMENT</p> <p>The Assistant General Manager of Finance in conjunction with the Assistant General Manager responsible for construction projects should develop an effective system of accounting and of physical control over controllable construction equipment.</p>	<p>Suggestions made will be considered as to practicability in the very unusual conditions of NCPC construction. Accounting controls are now in effect.</p>	<p>Construction is now completed and related assets have been disposed of or are in process of disposition.</p>	<p>All disposable construction equipment has been sold.</p>
<p>CAPITALIZATION AND DEPRECIATION POLICIES</p> <p>Within the framework of current activities capitalization and depreciation policies have become cumbersome and arbitrary.</p>			

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<p>CAPITALIZATION AND DEPRECIATION POLICIES (Continued)</p> <p>These policies should be reviewed and modified where appropriate to provide a more meaningful matching of costs with revenue and a streamlining of related accounting procedures.</p>	<p>Policies are under review.</p>	<p>Capitalization policies are fully operative. Board has decided to prepare 1978-9 budgets on basis of straight line depreciation.</p>	<p>Straight line depreciation will be applied to the 1978-9 accounts related to accounts brought into service during 1977-8. The opinion of the Auditor General is sought as to the inclusion of depreciation charges for the purpose of setting rates under the NCPC Act.</p>
<p>INTERNAL AUDIT</p> <p>Experienced audit personnel should staff the internal audit function. Its responsibilities should be clearly defined to include only audit functions.</p>	<p>The suggestion is under review.</p>	<p>Fully professional staff has been sought. Three competitions and selections have resulted in refusal of offers. Extensive remote travelling requirement deters interested applicants. The recruitment effort continues. Meanwhile experienced professional guidance is provided by the Comptroller/AGM Finance.</p>	<p>Recruitment has been deferred. Training courses are available to present audit staff to supplement on the job experience. The internal audit function is cost effective. Although the prime function of the position is internal audit, the Auditor must lend his expertise in assisting the entire organization. This is in line with Management goals and objectives in optimizing the abilities of the available staff. A proper program would include financial and management audits utilizing techniques such as systems and operational auditing. The present audit schedules are primarily directed to the financial area.</p>

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<p>BUDGET PREPARATION</p> <p>Budgetary and monthly financial data are not prepared on a consistent basis, e.g.</p> <p>capital budgets are prepared on a cash basis whereas costs incurred against these budgets are assembled on an accrual basis;</p> <p>operating budgets are prepared on an annual basis and therefore do not facilitate meaningful comparison with actual monthly results.</p> <p>Budgetary and monthly financial data should be prepared so as to facilitate meaningful comparison and monitoring of expenditures and revenues.</p>	<p>Procedures now in effect correct this. Adequate statistical background is in process of being built up to enable meaningful monthly comparisons to be made. 1976-77 budgets are slated for a finer breakdown in light of information now being put together.</p>	<p>Procedures are satisfactory and operative.</p>	<p>Financial data prepared for the purpose of the comparison and monitoring of expenditures and revenues is provided on a monthly basis or more frequently as required.</p>
<p>VARIANCE ANALYSIS</p> <p>Plans to incorporate variance analysis into the monthly financial reporting package should proceed as quickly as possible.</p>	<p>This is now in effect. 1975-76 statements show monthly comparisons and variances;</p>	<p>Procedures are fully operative.</p>	<p>Variance analysis and exception reporting are included in the financial reporting package and will be expanded as the system evolves.</p>

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<p>BUDGETARY CONTROL</p> <p>Plant supervisors and regional office managers provide the basic field input for the operating budgets prepared in head office. The input is gathered through various informal means largely dictated by the qualifications of the field staff involved.</p> <p>The format of operating budgets and monthly financial statements has been designed so as to meet primarily the needs of head office personnel. For example, monthly operating statements are prepared for each plant but do not distinguish between costs directly controllable by the plant (e.g. labour, materials etc.) and those over which the plant has little direct control (e.g. depreciation, interest, allocated overhead, etc.)</p> <p>Accordingly, plant supervisors and probably more important, regional managers feel no real sense of commitment to the budgets prepared in head office. In addition, the lack of definition of appropriate responsibility centers creates</p>	<p>A project is underway to control costs and control on regional basis all functional structures and manuals.</p> <p>A planned review of the total payroll center will be completed in 1978.</p>	<p>The development and maintenance of financial records is monitored on a regional basis but a central library of control points has not been established.</p>	<p>The development and maintenance of financial records is monitored on a regional basis but a central library of control points has not been established.</p>

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<p>BUDGETARY CONTROL (Continued)</p> <p>an environment in which no one has a feeling of any real control over the financial results. In present circumstances the financial statements merely present a score card as to how the Commission as a whole performed instead of identifying specific areas of strength and weakness within the Commission.</p> <p>The duties and responsibilities of the regional and plant supervisors, with respect to operating budget preparation and subsequent monitoring of actual results, should be clarified and clearly documented.</p>	<p>Procedures are in the course of further development to provide:</p> <ul style="list-style-type: none"> responsibility accounts; cost center accounts product accounting; <p>with related budgets, standards, measures, and controls, in a fully integrated system of budgetary control including quantitative data other than financial.</p>	<p>Procedures are operative and are being continually refined.</p>	<p>Regional managers and plant Superintendents have been directly involved in the budgeting and subsequent monitoring of actual results. Managers and Superintendents receive feedback through reports prepared for their cost centers and areas of responsibility. Reports include financial and related operational results.</p>

RP/se
April 19, 1978

APPENDIX "PA-72"

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<p>STAFF TRAINING PROGRAMS</p> <p>National staff training programs on financial matters should be developed aimed at achieving and maintaining technical expertise within the financial and administrative function and at ensuring an adequate level of training for non-financial personnel.</p> <p>FINANCIAL MANUALS</p> <p>A central library and control for all financial manuals should be established.</p>	<p>A program began in 1974 to plan and to develop training programs for financial and non-financial personnel.</p> <p>A project is underway to consolidate and control on a national basis all functional directives and manuals.</p>	<p>An improved seminar for training of non-financial personnel on financial matters is being developed and is scheduled for presentation in 1978. A human resource development program has been developed and will be implemented in two areas of the Financial and Administrative Function on a pilot basis commencing early in the 1978/79 fiscal year.</p> <p>The development and maintenance of Financial Manuals is monitored on a national basis but a central library and control point has not been established.</p>
<p>PAYROLL</p> <p>Departmental control over payroll input documents and cheque distribution should be strengthened. Internal controls over input system</p>	<p>A planned revision of the total payroll procedures began in 1974.</p>	<p>National Procedures for the Verification of Pay Input and for the Confirmation and Distribution of Cheques were revised and reissued in</p>

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<p>should be adhered to on a national basis and suitable controls should be established in the distribution of payroll cheques.</p> <p>Proper accounting controls and procedures on the imprest payroll accounts should be established and these accounts should be maintained on a true imprest basis.</p> <p>ACCOUNT VERIFICATION AND PAYMENT REQUISITION</p> <p>National Headquarters procedures for payment requisitioning do not always comply with Treasury Board Guidelines.</p> <p>There are instances where payments are requisitioned without spending approval authority.</p>	<p>The existing accounting controls and procedures on imprest payroll accounts are under review.</p> <p>Action has been taken to eliminate these exceptions.</p>	<p>February 1977 for adherence on a national basis. Instructions for the completion and verification of input to the Salary Warrant Pay Systems were issued in October 1977 and are currently being implemented.</p> <p>Revised procedures related to Imprest Accounts were developed and implemented in accordance with Treasury Board Directives. Procedures were submitted to Treasury Board and approved. The implementation of a revised bank reconciliation procedure affords improved financial controls.</p> <p>No payments are now requisitioned without prior spending approval authority.</p>

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<p>There is delegation of payment authority below the FI 2 level.</p> <p>REVENUE POLICY</p> <p>The Post Office should continue to assess services to the public and in addition should annually submit recommendations for a continuation of existing revenue or subsidy policies or for increases that may be required in rates charged to compensate for increases in cost of services.</p>	<p>Classification action will be sought again.</p> <p>Agreed.</p>	<p>Reorganization and revisions in the delegated signing authorities have eliminated any payment authority below the FI 2 level.</p> <p>The Canada Post Office substantially revised virtually all postal rates and fees in 1976 and 1977. All international rates were revised on 1 January 1976 and again on 1 January 1977. All domestic rates were increased in a two-phase proposal on 1 September 1976 and on 1 March 1977.</p> <p>The Canada Post Office has formally adopted a Rate Planning Cycle that has been merged with other planning cycles so as to provide annual assessments of the adequacy of rates and rate structures.</p>

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<p>PROGRAM FORECASTS AND MAIN ESTIMATES PROCEDURES</p> <p>The relationship between operational plans and related costs is not clearly identified. The approved corporate planning cycle should be fully implemented with more specific integration of business plans and financial planning. The planning section of the Financial Management Manual should be updated.</p>	<p>A new financial planning system is being introduced in three phases of which the second phase will be adopted during 1975. On completion of Phase II the refined system will be incorporated into a new budgeting chapter of the Financial Management Manual.</p>	<p>The approved corporate planning cycle integrating the business plans and financial planning was implemented for the 1979-80 Program Forecast exercise which commenced in the Spring of 1977.</p> <p>Phase two of the Budget Roll-Up System is in place and under review because of changing conditions. This has delayed the issue of the new budgeting chapter of the Financial Management Manual.</p>

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<p>FINANCIAL EVALUATION</p> <p>As a matter of departmental policy, any proposals which have a significant effect on revenues, expenses and capital expenditures are subject to financial evaluation and post-audit procedures. Instruction manuals should be completed to contribute to the activity required to ensure that these procedures are followed.</p> <p>MANAGEMENT INFORMATION SYSTEMS</p> <p>Comprehensive management information systems are being developed. Mail volume measurement systems and labour distribution information requirements and methods should be given precedence in this activity and all systems should be fully developed and implemented successfully on a pilot project basis followed by location-by-location implementation elsewhere.</p>	<p>New instructions on evaluations of building accommodation proposals have been issued recently. Revised instructions relating to all other evaluations will follow.</p> <p>Both requirements have a high priority and are presently being developed as a pilot project in two cities.</p>	<p>Following organizational changes, revised instructions have been issued to update and simplify accommodation evaluation procedures. For other evaluations, instructions and procedures are developed on a project basis.</p> <p>Both requirements have been met in the Manitoba District pilot project. A full review of the system has been carried out and modifications to the system are being developed before implementation elsewhere.</p>

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<p>Information needs and system requirements should be fully identified and co-ordinated with the acquisition of EDP equipment. The status of the MIS plan, costs, available manpower and acceptable time frames should be the subject of a continuous review by the Deputy Postmaster General and his Advisory Committee.</p> <p>FINANCIAL REPORTING</p> <p>Financial reports include comparison of actual and budgeted figures but consideration should be given to improvements in present variance analysis reporting procedures.</p>	<p>Agreed.</p> <p>Improvements in variance analysis reporting procedures will be related largely to developments in mail volume measurement systems and in labour distribution information.</p>	<p>A review of the MIS Plan was made and adjustments were made in the EDP acquisition tender specifications. A status report on the revised MIS Plan was prepared for review by the DPMG and his Advisory Committee and regular reviews are being made.</p> <p>Previous comment remains valid re variance analysis. Quarterly and monthly statements are now being prepared, reporting on the profitability of selected product lines, in addition to the regular Year End reports.</p>
<p>J.C. Corkery Deputy Postmaster General</p>	<p>(MARCH 31, 1978)</p>	<p>DATE: 26 APRIL 1978</p> <p>NAME OF DEPT / AGENCY / CORPORATION</p>

APPENDIX "PA-73"
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DATE April 28, 1978

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National Library

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1977 REPORT	RESPONSES AS AT MARCH 31, 1978
<p style="text-align: center;">ROLE OF THE SENIOR FINANCIAL OFFICER</p> <p>A Senior Financial Officer position should be established requiring strong financial qualifications and experience. The principal responsibilities of this Officer should encompass all aspects of financial management and control. He should report directly to the Deputy Heads of the two Departments and should be a member of the management committees at the highest level in each.</p>	<p>The Departments do not object in principle to this concept. In practice they must comply with directives from the Treasury Board regarding organizational structure. The Treasury Board recently reviewed and approved a departmental organization realignment which provides for a division dedicated solely to financial administration. This division is headed by a Senior Full-Time Financial Officer who is an experienced professional accountant. He reports to a Senior Financial Officer (Director of Administration and Technical Services) whose terms of reference clearly reflect the functions and responsibilities outlined in the Treasury Board Guide on Financial Administration. The Senior Financial Officer reports directly to both Deputy Heads.</p>	<p>The Senior Financial Officer is a member of the Senior Management Committee of the Public Archives and a member of the Executive Committee of the National Library.</p>

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<p><u>FINANCIAL MANUAL</u></p> <p>A financial manual is being drafted although specific plans for implementation have not been formulated.</p> <p>The financial manual should be implemented as soon as possible. Responsibility for reviewing and amending the draft financial manual should be assigned to the Senior Financial Officer to ensure that it gives adequate consideration to all aspects of internal control. He should also be responsible for ensuring that its contents are communicated to all departmental officers, for maintaining it on an ongoing basis, and for seeing that it is consistently applied.</p>	<p>It is agreed that a financial manual should be implemented as soon as possible. The current departmental plan indicates completion of the manual by December 31, 1977, and it will be reviewed and approved by the Senior Financial Officer.</p>	<p>Three chapters were issued November 1, 1977. Two additional chapters are presently undergoing a review process within the departments. The remaining chapters applicable to both departments will be completed during fiscal year 1978/79. One additional chapter, specific to the Public Archives Central Microfilm Unit Revolving Fund, is undergoing minor revisions and will be issued shortly. Delays in production of the manual are attributable to a deficiency of financial officer resources. Staffing of new positions in the recently realigned and expanded Financial Administration Division will accelerate the rate of production of the manual.</p>
<p><u>TRAINING IN FINANCIAL ADMINISTRATION</u></p> <p>A formal plan for training financial officers and program managers in the financial aspects of their functions has yet to be developed.</p>		

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<p>A training program, approved by the Senior Financial Officer, should be developed to familiarize financial officers and program managers with the Departments' financial administration policies and procedures.</p> <p>REPORTING RELATIONSHIPS</p> <p>Functional reporting relationships between the Senior Financial Officer and administrative officers having significant financial responsibilities should be clearly established, documented and communicated.</p> <p>PROGRAM FORECASTS</p> <p>Program Forecasts tend to reflect the accumulative resource requirements of individual managers rather than a co-ordinated departmental submission.</p>	<p>A training program has been developed for financial officers. A training program is also planned for all personnel within both Departments having responsibilities in the financial administration function.</p> <p>A memorandum will be prepared and circulated to formalize the functional reporting relationships between the Senior Financial Officer and the administrative officers of the Departments.</p>	<p>The training program for financial officers in 1977/78 was successful and is being carried on in 1978/79. With the arrival of additional financial officers, a formal plan for the training of all personnel in both Departments having responsibilities in the financial administration function has been developed. Courses are scheduled to begin in September 1978.</p> <p>The memorandum has been prepared and circulated. Modifications have been effected on departmental organization charts.</p>

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<p>To facilitate the preparation of Program Forecasts, senior management should inaugurate methods for documenting and for communicating objectives and priorities of programs to managers. Methods should allow successive levels of management to exercise a strong challenge role in evaluating Program Forecast information from subordinate managers.</p> <p>Financial personnel involved in consolidating Program Forecasts do not play an active part in developing and challenging financial data and the long-term cost implications of program initiatives.</p>	<p>During preparation of the 1978-79 Program Forecasts, the methodology and techniques previously used were changed to bring them in line with this observation and recommendation. Improvements will be continued in this area.</p>	<p>The 1978/79 Program Forecasts were prepared in accordance with the Auditor General's recommendations. The methodology utilized will be documented in the departmental financial manual.</p>
<p>The role of financial personnel should include evaluating and challenging the financial data included in Program Forecasts as well as advising on the long-term cost implications of alternative ways of reaching program objectives.</p>	<p>The planned restructuring and augmentation of resources in the Financial Administration Division will bring about such an evaluation and benefit-cost analysis role.</p>	<p>The financial officers have increased their involvement significantly and are playing a very active part in the preparation of Program Forecasts. Until the realigned and expanded Financial Administration Division is staffed, the rate of responding to the Auditor General's observation regarding analysis and evaluation will continue to lag below a desired level. It is planned to have some facility operational by September 1978.</p>

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<p>BUDGETS AND BUDGETARY CONTROL TECHNIQUES</p> <p>Budgetary control does not include effective use of annual budgetary control plans, variance analysis and timely forecasts.</p> <p>The Senior Financial Officer should ensure that policies and procedures relating to the preparation and use of budgets are developed and communicated to those concerned. This would include systematic variance reporting and analysis on a departmental basis as well as preparing financial forecasts of year-end budgetary position at the responsibility centre level and accumulating them to the departmental level for use by senior management.</p>	<p>This aspect of financial administration will be encompassed in the departmental financial administration manual currently being produced.</p>	<p>As resources of the realigned and expanded Financial Administration Division become available, development and implementation of these facets of financial administration will be undertaken. As of March 31, a work plan is being produced and systems conceptualized.</p>

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<p>COSTING OF FUNCTIONS AND SERVICES</p> <p>Information produced by the Departments' financial system is not clearly related to the activities and objectives which underlie departmental programs.</p> <p>Information about cost of the functions and services that underlie programs should be produced under the direction of the Senior Financial Officer.</p>	<p>A departmental planning committee is being developed within the Public Archives and one of its initial tasks will be to review the departmental activities and objectives to determine whether they should be modified. The National Library is conducting an introspective review of departmental operations, aims and objectives.</p> <p>A system which should provide information pertaining to the cost of functions and services will be developed subsequent to recommendations made based on these studies.</p>	<p>No additional comments regarding the Public Archives. The National Library Review Team has tabled its report which is now under consideration by the executive and staff of that department.</p> <p>No additional comments.</p>
<p>PERFORMANCE MEASUREMENT</p> <p>Performance measurement reports do not specifically relate data to functions and services and are not, as yet, being used by management to evaluate program achievement in relation to resource consumption.</p>	<p>The Department is currently installing a system which will provide information on the cost of functions and services.</p>	<p>The National Library Review Team has tabled its report which is now under consideration by the executive and staff of that department.</p>

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<p>Performance measurement systems should be further developed and modified so that reported measures of operational efficiency are more clearly related to program objectives.</p> <p>Instruction on the use, limitations and terminology of performance measurement systems and reports should be provided to departmental officers.</p> <p>Deviations between planned and actual performance should be subject to systematic analysis and should be reported to senior management so that the effect on resource requirements of variations in levels of activity can be fully assessed.</p>	<p>Agreed.</p> <p>Agreed.</p> <p>Agreed.</p>	<p>A Task Force has completed a review of the present system of Performance Measurement in the Public Archives and has recommended changes. Data capture to test the new concept is scheduled to begin April 1, 1978. The National Library had an observer on the Task Force but felt due to the review of departmental operations, aims and objectives it would be premature to attempt modifications to the existing system at this time.</p> <p>The deficiency will be addressed in the departmental financial manuals.</p> <p>With the realigned and expanded Financial Administration Division, the capacity to respond to this observation will exist. When the officer positions are staffed action will begin.</p>
<p>EXPENDITURE APPROVAL</p> <p>There are no effective measures to ensure adherence to consistent and adequate procedures with respect to the certification of receipt of goods and services.</p>		

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<p>Procedures should be incorporated into the financial manual requiring that all supporting documentation for acquiring goods and services be retained and for identifying the steps to be taken before actual certification of receipt of goods and services.</p> <p>A stamp should be used on documents supporting requests for payment so that staff can provide evidence that all required pre-audit steps have been performed.</p> <p>Documents supporting a payment are not cancelled after the payment has been processed.</p> <p>After payment, supporting documents should be cancelled to prevent reuse.</p>	<p>Agreed. Action will be taken to incorporate such procedures in the departmental financial manual.</p> <p>Agreed.</p> <p>Agreed.</p>	<p>Departmental policy has been prepared however procedural steps have not yet been fully documented. A lack of resources has delayed the rate of progress. With the expanded Financial Administration Division work on this project should accelerate.</p> <p>A form rather than a stamp is to be used. Comments in preceding paragraph are appropriate to this observation.</p> <p>Suitable "Paid" stamps have been acquired and are in use.</p>

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<p>CONTROL OF PAYROLL EXPENDITURES</p> <p>A senior financial officer has not been given the responsibility for ensuring that the financial controls in the total payroll expenditure system are adequate.</p> <p>The Senior Financial Officer should ensure the adequacy of control over all aspects of the payroll expenditure system including initiation of expenditure, distribution of payroll cheques, and reporting of payroll expenditures.</p> <p>DELEGATION OF AUTHORITY</p> <p>Specimen signature cards which support delegated authority under the Financial Administration Act are incomplete and not up to date.</p> <p>To ensure proper exercising of signing authorities, specimen signature cards should be kept up-to-date and reviewed during the pre-audit function to verify proper exercising of signing authority.</p>	<p>Agreed.</p> <p>Agreed. Specimen signature cards are currently being updated, and at the same time, the signing authorities for both Departments are being reviewed before submission to the Minister for approval.</p>	<p>In response to a request contained in TB Circular No. 1977-37, proposed modifications to the present departmental payroll system were submitted to the Treasury Board Secretariat on September 29, 1977. To date no response to those proposals has been received. This will be the subject of follow-up action.</p> <p>New financial signing authority charts have been prepared and signed by the Minister and the Deputy Heads. New departmental specimen signature cards have been prepared and are in use.</p>

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<p>REVENUE AND RECEIVABLES</p> <p>Policies covering charges for services provided to the public or other departments have not been documented and approvals by appropriate authorities are not in evidence.</p> <p>Policies and procedures on revenue charging and collecting should be formalized and the necessary Treasury Board approval obtained to charge for services. Rates should be reviewed at least annually to ensure that they reflect current policies and costs.</p> <p>There are no appropriate control procedures for ensuring that all services provided are in fact billed.</p> <p>Procedures should be developed to ensure that all services performed are duly billed and that payment is promptly collected.</p>	<p>Agreed. Submissions to the Treasury Board are being prepared to obtain approval in principle to charge for services.</p> <p>Agreed.</p>	<p>In the case of the National Library, a Treasury Board submission and an Order in Council were submitted to Treasury Board on December 20, 1977. Treasury Board approval was given March 23, 1978. (Order in Council approved April 6, 1978.) Similar action is underway in the case of the Public Archives. Line managers have been instructed not to institute any new charges for services pending approval. Departmental policy and procedures will be documented in the financial manuals. Resource deficiencies prevented a faster pace of remedial action.</p> <p>With the resources becoming available in the realigned and expanded Financial Administration Division, action on this observation will accelerate. Accounts have been reviewed and collection of delinquent accounts is being pursued.</p>

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<p>CASH RECEIPTS</p> <p>Weaknesses exist in the internal control procedures relating to receipt and deposit of monies.</p> <p>To improve internal control over cash receipts, all mail should be opened by two people at a central point, copies of cash blotters should be retained by the mail room and the cashier and should be duly signed by all parties involved in processing cash receipts.</p> <p>INVENTORIES OF FIXED ASSETS</p> <p>Policies and procedures relating to recording and controlling of equipment and furniture inventories have not been fully developed and implemented. Complete inventory records and adequate control procedures are not maintained.</p> <p>Inventory records of fixed assets should be completed and policies and procedures for inventory control should be implemented.</p>	<p>Agreed. Corrective actions are being taken.</p> <p>Agreed. Arrangements are being made to assign resources to this project immediately. Policies and procedures will be included in the departmental Materiel Management Manual currently being revised.</p>	<p>Implementation of corrective action responding to this recommendation proved to be difficult due to resource deficiencies in both the financial and records management areas. A plan now underway to consolidate records management offices, which includes the mail room aspect, should help alleviate the situation. Further systems development is required to completely rectify the problem. Progress is expected during 1978/79 with the additional resources in the realigned and expanded Financial Administration Division.</p> <p>A team of summer students is now being organized to record fixed assets. May 8, 1978 is the date set to commence the actual inventory with a completion target of September 1978. The manual is progressing.</p>

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<p>To ensure that all fixed assets have been inventoried, additions to inventory records should be reconciled at least annually to the expenditures for the corresponding period in the related objects of expenditure as recorded in the principal accounting system.</p> <p>TRUST ACCOUNTS</p> <p>For the purpose of financial reporting, suspense accounts are categorized as trust accounts. Trust funds are operated independently of central financial controls.</p> <p>A clear distinction in accounting and reporting should be made between trust and suspense accounts. Receipts into and disbursements out of these accounts should be processed under normal financial controls and approvals.</p>	<p>Agreed. Policy and procedures will be included in the departmental Financial Administration Manual being prepared.</p> <p>Revisions already effected in the departmental Code of Accounts are expected to resolve this problem.</p>	<p>No additional comments.</p> <p>This problem is now resolved.</p>

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<p>CENTRAL MICROFILM UNIT REVOLVING FUND</p> <p>A number of deficiencies exist in the financial functions of the Central Microfilm Fund, the most significant of which is the lack of appropriate cost data relating to the services provided by the Central Microfilm Unit.</p> <p>The Senior Financial Officer should accelerate efforts to improve financial management and control in the Central Microfilm Unit. This would include an effective costing system, preparation of sales and expense budgets, more timely financial statements, integrating budgets with the financial statements and reporting and analysing variances between budgeted and actual results.</p> <p>A report of accounts receivable on an aged basis should be regularly prepared to stimulate routine collection of overdue accounts within the Revolving Fund.</p>	<p>Agreed. Significant improvements have already been effected. A financial unit dedicated to serving the CMU has been organized, staffed and located at the plant.</p> <p>Agreed. It is anticipated that this situation should improve during the fiscal year 1977-78.</p>	<p>The CMU Financial Administration Section, although located at the CMU plant, reports to the Chief of the Financial Administration Division, not line management. Sales and expense budgets were in place in 1977/78 and integrated with the monthly financial statements. This will be continued in the future. Analysis of variances will begin during 1978/79 with the resources now available in the realigned and expanded Financial Administration Division.</p> <p>Procedures are now in place to stimulate routine collection of overdue accounts.</p>

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<p>INTERNAL AUDIT</p> <p>Although staff has been recruited for the Departments' internal audit function, terms of reference and reporting relationships have yet to be firmly established and audits have yet to be conducted.</p> <p>The internal audit function should become operational as quickly as possible, and terms of reference should be established to guarantee independence and objectivity of this function. An audit committee consisting of senior management should be formed to review the scope, findings and follow-up of the studies carried out by the internal audit group.</p>	<p>Agreed. Terms of reference, functions and reporting relationships have been established and documented. Independence is provided by having the function reporting directly to both Deputy Ministers. The first full-scale audit began in May 1977. Audit committees, composed of the Senior Management Committee of the Public Archives, and the Executive Committee of the National Library have been established.</p>	<p>The Treasury Board Financial Administration Branch and the Senior Financial Officer of the departments were not satisfied with the operation of the Office of Management Audit. It has been the subject of a review. As a result a reorganization was effected, new positions created and staffing action is currently underway. Incumbents of the previous organization have been transferred to other positions in the department for training and experience or employment more in line with their areas of expertise. Interviews for the Senior officer position will be conducted early in May, 1978 and it is expected that the new team should be in position and operational by October 1978.</p>
<p>FINANCIAL REPORTING</p> <p>Financial reporting systems are not fully supportive of departmental management.</p>		

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<p>The quality, timeliness and format of financial reports should be refined. Significant financial information should be summarized to the extent necessary for various levels of management in the form of management statements. Commitment information should be segregated from expenditure information but combined into one report.</p>	<p>Agreed. A revised commitment control system is planned for 1978-79. Report formats for 1977-78 have been redesigned to include both commitment and expenditure data.</p>	<p>Resource deficiencies precluded completion of the revised system in time for implementation as planned. Target date is now April 1, 1979. All reports presently used in the departments are to be reviewed and revised during 1978/79. Line managers will participate in the needs survey and subsequent development of the revised formats.</p>
<p>Responsibility centres should augment financial reports by preparing projections of year-end variances using standard procedures and techniques developed and communicated under the direction of the Senior Financial Officer. Such projections should be combined to produce a departmental projection for use by senior management.</p>	<p>Agreed. This concept is being included in the departmental administration manual.</p>	<p>No additional comments.</p>
<p>Methods should be developed to educate management in the appropriate use and limitations of financial reports.</p>	<p>Agreed. This type of training will be included in the overall financial training plan for line managers of the departments.</p>	<p>Training sessions are planned for May 1978 and other sessions will be run as resources become available.</p>

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	W.I. Smith Dominion Archivist	G. Sylvestre National Librarian

APPENDIX "PA-74"

THE ROYAL CANADIAN MINT

Observations and Recommendations as at November 1975

Corporation's Comments as at May 1976, April 30, 1977 May 5, 1978

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<p><u>ORGANIZATION</u></p> <p>In conjunction with a consultant's report recently prepared on the topic, management is currently assessing and revising the organizational structure of the finance administration function. This internal assessment, together with the absence of organization charts and current position descriptions, has created a situation which is characterized by a high degree of uncertainty.</p> <p>The organization structure of the finance function should be approved and formally documented as soon as possible.</p>	<p>At the time the study was started, and during which it was conducted, much if not all of this had already been done. As at the end of April, 1976, on a progressive basis, everyone within the Royal Canadian Mint was informed through posters, circulars, policy statements, competitions, seminars, workshops and regular management meetings, of what was going on and what was to happen.</p>	<p>This is completed.</p>	<p>Same comments.</p>

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<p>Position descriptions for all positions having significant financial responsibilities should be developed, documented, maintained and distributed to the staff concerned.</p> <p><u>CLASSIFICATION, APPRAISAL AND TRAINING</u></p> <p>The present classification system is poorly defined and documented. In addition the Mint lacks a procedure for regular appraisals of financial officers and a policy on career planning and training for financial personnel for the entire organization.</p> <p>The Mint's classification system for financial staff should be developed, documented and integrated between locations.</p> <p>A policy for regular performance evaluations and appraisals for financial staff should be adopted, documented and implemented.</p>	<p>Position descriptions that existed at the time of the study are being updated and those that did not are being developed with expected completion by the end of 1976.</p> <p>A classification policy and system for management exclusions has been approved by the Board of Directors and implemented effective January 1, 1976.</p> <p>A policy for regular performance evaluation and appraisals for all staff has been adopted and is currently being implemented and documented.</p>	<p>Position descriptions will again be revised to reflect the new financial management system being implemented.</p> <p>This is an ongoing activity.</p> <p>This has been done and the function is continuing.</p>	<p>Position descriptions for all financial personnel have been revised.</p> <p>Same comments.</p> <p>Same comments.</p>

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<p>The Mint should develop and implement a policy on career planning and training for financial staff.</p> <p><u>FINANCIAL MANUAL</u></p> <p>The Mint has no financial manual and most financial procedures have not been documented.</p> <p>A comprehensive financial manual should be developed and issued to positions involved in the financial function.</p> <p><u>DATA PROCESSING</u></p> <p>Although the Mint makes extensive use of various electronic data processing equipment at each of its locations, management has not developed a policy on organization, on applications and on hardware acquisition.</p>	<p>Insofar as career planning and training for all staff is concerned, this is currently being practised more or less on an ad hoc basis but the policy has been formulated and it will apply on a regular basis henceforth.</p> <p>This has been given top priority and much work has already been done with a view to having a comprehensive documented manual before the end of 1976.</p>	<p>Extensive training has been carried out in 1976 and is continuing in 1977.</p> <p>The development of a comprehensive financial manual is a continuing activity and policies, guidelines and procedures have been developed and introduced progressively since October 1975.</p>	<p>This is an ongoing activity</p> <p>Policies, guidelines and procedures have been and are continuing to be developed and introduced. It is expected that the financial manual will be completed by the end of 1978.</p>

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<p>Financial and operating data processing applications should be examined and priorities established by senior management.</p> <p><u>RECEIVING FUNCTION</u></p> <p>Responsibility for recording receipt of goods at the Ottawa and Hull locations is scattered among many stores areas and individuals. Accordingly, receiving documentation is not standardized and is not distributed within the organization in a consistent and expedient manner.</p> <p>The Ottawa and Hull locations should each establish a central receiving function with responsibility for documenting receipt of goods.</p>	<p>Many corrective measures have been applied resulting in considerable savings to the Royal Canadian Mint. Also, an operational and financial audit was conducted and the findings are in the process of being corrected.</p> <p>There is no disagreement with the deficiencies noted; in fact, the auditors were told that this existed. This will be one of the subjects of a forthcoming seminar in June which will cover the total materiel management function. The results of the seminar will be immediately implemented.</p>	<p>A comprehensive policy and overall plan has been approved by the Executive in April 1976 and implementation is proceeding in accordance with established priorities.</p> <p>This is under control and appropriate systems and procedures have been documented and introduced.</p>	<p>The overall plan was updated in November 1977 and implementation is proceeding accordingly.</p> <p>Same comments.</p>

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<p>● Pre-numbered receiving reports should be prepared and routed directly to Accounts Payable to be matched with the related purchase order and invoice.</p> <p><u>SIGNING AUTHORITIES</u></p> <p>Payment authority under Section 26 of the Financial Administration Act has been delegated to all members of the Board of Directors, including those not actively involved in day-to-day operational activities. However, spending authority under Section 27 of the Financial Administration Act is delegated to only five people which restricts flexibility of signing authority and in some cases removes the authority from the level where it can be appropriately discharged.</p> <p>● Delegation of financial signing authorities to Directors (other than the Master) should be rescinded and the remaining signing authorities updated and maintained by the Financial Division with supporting specimen signatures.</p>	<p>See reply above.</p> <p>This has already been done and a delegation of authority instrument is in the process of being submitted to the Minister for his approval.</p>	<p>This is now current practice.</p> <p>See reply above.</p> <p>See reply above.</p> <p>See reply above.</p> <p>All signing authorities are covered by an appropriate delegation of authority instrument and a comprehensive set of instructions approved in July 1976. Delegation has been made to positions with supporting specimen signatures.</p>	<p>Same comments.</p> <p>Completed.</p> <p>Completed.</p> <p>Completed.</p> <p>Same comments.</p>

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<p>Delegation of signing authorities should be made to positions rather than to individuals.</p>	<p>The delegation of authority meets all the requirements of the Financial Administration Act, and the delegation is to positions and not to individuals. A copy will be sent to the Auditor General as soon as it is approved by the Minister.</p>	<p>See reply above.</p>	<p>Same comments.</p>
<p>Consideration should be given to delegating spending authority under Section 27 of the Financial Administration Act to additional appropriate positions.</p>	<p>The delegation of authority document has been revised according to operational requirements. See also reply above.</p>	<p>See reply above.</p>	<p>Same comments</p>
<p><u>ACCOUNTS PAYABLE</u></p> <p>Officers approving cheque requisitions under Sections 26 and 27 of the Financial Administration Act have no basis on which to certify the propriety of invoices and the receipts of goods, since invoices and receipt of goods, since invoices and receipts documents are not present when this approval is given.</p> <p>Furthermore, the assignment of requisition numbers after their approval and the subsequent accounting procedures for processing cheque requisitions do not adequately protect the Corporation against possible misappropriation.</p>			

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<ul style="list-style-type: none"> • Full documentation supporting payment should accompany all cheque requisitions presented for approval. 	<p>Agreed. All recommendations included under accounts payable will be covered in the procedures manual currently being developed.</p>	<p>The safeguards advocated by the Auditor General have been incorporated in the integrated financial management system being introduced and applied progressively.</p>	<p>Completed.</p>
<ul style="list-style-type: none"> • Cheque requisition numbers should be assigned and recorded before requisitions are presented for approval. 	<p>See reply above.</p>	<p>See reply above.</p>	<p>Completed.</p>
<ul style="list-style-type: none"> • Approved cheque requisitions should be sent directly to SSC after approval rather than being routed back through Accounts Payable. 	<p>See reply above.</p>	<p>See reply above.</p>	<p>Completed.</p>
<ul style="list-style-type: none"> • All invoices should be cancelled after approval of the cheque requisition but before being returned to Accounts Payable. 	<p>See reply above.</p>	<p>See reply above.</p>	<p>Completed.</p>
<ul style="list-style-type: none"> • An employee independent of the processing and approval of cheque requisitions should verify the authenticity of signatures for spending authority and for payment authority as a final step before submitting cheque requisitions to SSC for processing. 	<p>See reply above.</p>	<p>See reply above.</p>	<p>Completed.</p>

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<p><u>TAXATION</u></p> <p>The Accounts Payable section ascertains the tax status and duty drawbacks on purchases, but the individuals involved have little or not training in this area.</p> <p>e Purchasing officers should be given sufficient training to cope with the various levels of direct and indirect taxation related to the Mint's operations, and the procedures for coding tax status on purchase orders should be documented.</p> <p>Although we were informed that the Purchasing Division advised Accounts Payable when taxes should be reclaimed Accounts Payable lacks an effective system for following up on such items.</p> <p>Procedures should be integrated with the principal accounting system to report liabilities and to identify areas of eligibility for refunds of taxes and duties.</p>	<p>This subject was discussed quite openly by the Director of Administration and Finance with the auditors, and we recognize that it needs to be looked into. Senior personnel have been hired and this matter will be pursued more aggressively.</p> <p>Agreed.</p>	<p>The integrated financial management system and the materiel management system being introduced and applied progressively cover these recommendations.</p> <p>See reply above.</p>	<p>Completed.</p> <p>Same comments.</p>

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<p><u>PAYROLL</u></p> <p>The pay cheque distribution function should be delegated to positions which are not involved with personnel and with payroll data input and control.</p> <p><u>FOREIGN CONTRACTS</u></p> <p>The letters of agreements used for foreign contracts do not set out all of the relevant terms and conditions of sale. As a result, the Mint may not be able to recover specified costs from the customer if the order is cancelled or if the quantities and specifications are significantly altered.</p>	<p>As of last January, the payroll distribution has been handled by the Administrative Assistant to the Director of Administration and Finance as this employee has no jurisdiction over the personnel function.</p>	<p>This has been done.</p>	<p>Completed.</p>
<ul style="list-style-type: none"> Formal contracts or comprehensive letters of agreement should be prepared by the Mint for all foreign orders, setting out the terms and conditions of sale and penalty clauses if needed. 	<p>There is no disagreement on the part of the Royal Canadian Mint with the observations and recommendations made, and now that we have recently recruited a Director of Marketing, together with the Director of Administration, this is a matter of high priority and the situation will be rectified shortly.</p>	<p>This has been the subject of a comprehensive policy and guidelines approved by the Board of Directors and appropriate procedures have been fully documented and implemented. All foreign contracts are prepared with the advice and guidance of a senior legal advisor specialized in contract administration.</p>	<p>Completed.</p>

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<p>When bidding on foreign numismatic contracts, detailed estimates of production materials, process and associated indirect costs are not prepared. The Mint uses a fixed rate for each type of coin even though the number of processes may vary from contract to contract.</p> <p>Estimates and tenders for foreign contracts should be built up from a detailed bill of materials and from individual art, production and distribution operations needed to fulfil the terms of the contract.</p>	<p>Agreed.</p>	<p>A policy and procedure have been developed and implemented. No further action required.</p>	<p>Completed.</p>
<p><u>INVENTORY - STORES AND SUPPLIES</u></p> <p>The Mint controls physical quantities of most of 8,000 to 10,000 line items in inventory but maintains records for cost accounting purposes based on an ABC inventory valuation system. Although this method of accounting for inventories is valid, certain inconsistencies in the Mint's application of the concept seriously impair the credibility of the system.</p>			

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<p>Procedures should be established and documented for effective physical and financial control of stores and supplies inventories: These should include:</p> <ul style="list-style-type: none"> (a) designing and implementing a coding system for inventories of stores and supplies; (b) a classification system (ABC) based on the unit of issue; (c) accounting for pre-numbered requisition; and (d) recording all inventories issued and subsequently returned to stores. 	<p>This topic rates as a top item in the materiel management seminar to be held in June 1976 following which immediate corrective action will be taken.</p>	<p>A comprehensive set of procedures has been developed and is being applied in conjunction with extensive staff training.</p>	<p>Completed.</p>
<p><u>FIXED ASSETS</u></p> <p>Annual capital budgets are submitted to the Minister of Supply and Services based on estimates of major capital expenditures. The Mint, however, has neither defined what constitutes a capital expenditure nor developed a means of comparing actual outlays to the original capital budget.</p>			

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<p>• The Mint's capitalization policies should be documented and incorporated with capital budget preparation procedures and guidelines. Capital additions should be compared to the capital budget at the end of the fiscal year and appropriate explanations prepared for deviations.</p>	<p>Agreed. The financial management manual will incorporate capitalization policies as well as budgetary control procedures.</p>	<p>The budget procedures and guidelines introduced in 1976 include a capitalization policy and appropriate controls are maintained over acquisition in line with budgetary approvals. Systems and procedures relating to custody and control of assets have been incorporated in the materiel management systems and procedures.</p>	<p>Completed.</p>
<p>• The Mint should establish full responsibility and control over all assets in its custody:</p> <p>(a) through periodic physical counts of fixed assets and reconciliation of such counts to financial records; and</p> <p>(b) by documentation of procedures for the acquisition and disposal of fixed assets.</p>	<p>The deficiencies highlighted are well known to present management. Corrective measures are being taken and systems and procedures are being documented.</p>	<p>See reply above.</p>	<p>Same comments.</p>
<p>The Mint has disposed of some fixed assets which were rented from the Department of Finance and has accounted for the proceeds as miscellaneous revenue.</p>			
<p>• Proceeds on disposal of assets rented from the Department of Finance should be remitted directly to the Consolidated Revenue Fund on behalf of the Department.</p>	<p>This matter is currently under review by the Mint.</p>	<p>The anomaly with respect to the assets rented from Finance has been corrected.</p>	<p>Completed.</p>

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<p><u>INTERNAL AUDIT</u></p> <p>The recent expansion and decentralization of production operations and the intended decentralization of financial services has created the need for an internal audit function within the Corporation.</p> <p>The Mint should establish an internal audit function, either by staffing internally or by obtaining external assistance.</p>	<p>The present deficiencies in the total system are well known to the present management and as repeatedly stated throughout these comments corrective measures are being taken and policies, systems and procedures are being documented. Once this is done, there will be cause for audit and it is our sincere intention to hire a full-time internal auditor. In the meantime, as the need arises, we are contracting for such services, resulting in a significant economy to the Royal Canadian Mint.</p>	<p>This function is carried out with external assistance when required. However, as a result of the progress made in the correction of deficiencies and introduction of systems and procedures a full-time internal auditor is now justified and staffing action is being initiated. An appropriate position is on the authorized establishment.</p>	<p>Efforts to recruit a full-time internal auditor are continuing.</p>

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<p><u>BUDGETARY CONTROL</u></p> <p>Operating budgets are prepared for each major responsibility centre, but the input by and consultation with the related division heads varies with each location. In addition, budgets must be prepared without the benefit of external forecasts of domestic coin requirements. These budgets have not proved to be a useful base for comparison to actual monthly results since their structure does not take into consideration expected production schedules.</p> <p>Detailed instructions should be issued at all levels providing budget input and budget approvals, and changes should be clearly communicated.</p>	<p>As a first step in the fall of 1975, detailed instructions had been issued at all levels for the preparation of the 1976 operational and capital budgets and for the first time all levels of management participated in the deliberations resulting in the finalization of these budgets.</p>	<p>The detailed instructions issued in the Fall of 1975 were up-dated in June 1976 and issued at all levels providing budget input and budget approvals. A budgetary control and reporting system has equally been implemented.</p>	<p>Completed.</p>

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<p>The Mint should request the Department of Finance and/or the Bank of Canada to forecast annual requirements of domestic coin for general circulation as part of a formal budget preparation cycle.</p> <p>Budgets should be passed over the year taking into account the expected activity fluctuations and the behaviour of variable and fixed costs.</p>	<p>Meetings were held and letters were written in November and early December 1975 seeking the co-operation of the Bank of Canada and The Canadian Bankers' Association to obtain a forecast of annual requirements of domestic coinage for general circulation so as to provide the Royal Canadian Mint with a sound base on which to forecast its budgets. As of this date, the Mint has had no results but we are continuing our efforts to get the co-operation of our clients.</p> <p>This is standard practice and it is now being applied effective with the 1976 budgetary control exercise.</p>	<p>With regard to obtaining a forecast of annual requirements of domestic coin for general circulation, our repeated efforts to obtain forecasts from the banks have not produced any results.</p> <p>No change.</p>	<p>A working committee with representation from all interested parties has been established and will meet for the first time on May 23, 1978, in attempts to resolve this problem.</p> <p>Same comments.</p>
<p><u>MONTHLY RESPONSIBILITY CENTRE REPORTS</u></p> <p>The present monthly cost centre reports are neither understood nor utilized by many of the intended users since they contain numerous coding errors, do not reflect accrued items and work-in-progress changes, and are compared to budgets which have little credibility within the organization.</p>			

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<p>The content and format of monthly responsibility centre cost reports should be designed in consultation with managers to meet their needs and should be clearly documented and explained to them.</p>	<p>This has to be the subject, with some priority, of a fairly extensive training program for all levels of management as to what is needed at various levels, how to use the information, and when to use it as a useful management tool. A comprehensive seminar on this particular topic was held at the beginning of May involving all levels of management to define exactly these points. This has now been done and the reporting system is being revised accordingly for immediate implementation.</p>	<p>An integrated financial management system has been developed and it is being implemented progressively concurrent with extensive staff training. Full application is scheduled for June 1977.</p>	<p>Completed.</p>
<p><u>COSTS SYSTEMS DESIGN</u></p> <p>The development of useful cost reports has been slow and unco-ordinated within the Mint. The Winnipeg location, for example, has designed its own cost accounting system which meets the needs of its production processes. The Ottawa and Hull locations, however, lack a cost accounting system capable of identifying product and contract costs.</p>			

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<p>The cost accounting system of the Mint should be redesigned to identify and to control contributions from specific contracts as well as contributions from sales of each denomination of domestic coin.</p> <p><u>CODING OF COSTS</u></p> <p>Errors in coding purchase are occurring because the Purchasing Division, rather than the manager ordering the goods, is indicating the expense accounts to be charged.</p> <p>Cost allocations should be applied to all purchase requisitions at the time they are originated by the responsibility centre, either by coding or by written description.</p>	<p>Same comments as indicated under "responsibility centre reports" apply as this was also a subject of the seminar.</p> <p>Same comments as under "responsibility centre reports" apply with the exception that the purchasing function will be further clarified at the forthcoming seminar on materiel management scheduled for June 1976.</p>	<p>Same comments as indicated under "responsibility centre reports" apply.</p> <p>Same comments as indicated under "responsibility centre reports" apply.</p>	<p>Completed.</p> <p>Completed.</p>

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<p><u>DISCLOSURE IN FINANCIAL STATEMENTS</u></p> <p>The published financial statements analyse coin sales by type of customer but do not identify the related direct production costs.</p> <p>In its financial statements, the Mint should distinguish, between contributions from sales to Canada and sales to other entities.</p>	<p>We agree to distinguish between contributions from Canadian domestic currency sales and contributions from all other sales in our financial statements. It is understood that information relative to contributions from all other sales will not be detailed in such a manner as to become detrimental to our market position.</p>	<p>No further action is considered necessary.</p>	<p>Same comments.</p>

Yvon Gatiépy
Master
Royal Canadian Mint

May 15, 1978

APPENDIX "PA-75"

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

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<p><u>ORGANIZATION OF THE FINANCIAL ACCOUNTING FUNCTION</u></p> <p>Functional Relationships</p> <p>Outside of the Finance and Administration Branch there are positions with financial responsibilities that do not have a direct reporting relationship with the Senior Financial Officer.</p> <p>Statistics Canada should clearly document and communicate functional reporting relationships with the Senior Financial Officer for all financial positions that are not under his immediate supervision, so that the necessary leadership and guidance can be given to the financial function.</p>	<p>While financial positions exist in Census and Field Division which report directly to the related line managers, the functional reporting relationship of these positions to the Chief Financial Officer is known and accepted by the senior line management involved. However, it is agreed that this relationship could be more visibly articulated to that all management and staff clearly understand and observe the relationship.</p>	<p>For greater visibility, functional relationships referred to are specifically articulated in Chapter 13.03 of the new departmental Financial Manual and are communicated through that official medium and other mechanisms.</p>	<p>Statistics Canada Internal Audit recently conducted a review of the Administrative organization structure in Statistics Canada. It indicates no problems in the existing reporting relationships nor does it specify any lack of understanding of the provisions of Chapter 13.03 of the departmental Financial Manual.</p>

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<p><u>FINANCIAL MANUAL</u></p> <p>Statistics Canada at present lacks a comprehensive manual covering financial administrative matters. Individual manuals exist within some organizational units. A financial manual has been in preparation for some time.</p> <p>Priority should be given to completing and issuing a comprehensive financial administrative manual, into which all existing manuals should be integrated, for use throughout Statistics Canada. Where other specialized instructions or guides related to financial administration are considered essential, the Senior Financial Officer should review them for compatibility and acceptability with the agency manual. Such other special instructions or guides should be included in the agency manual where appropriate.</p>	<p>The need for a comprehensive financial manual was identified as a prime requirement many months ago. Limitations of resources and a pressing operational workload are factors accounting for the delay in producing it. The manual is now with the printers and will be distributed by September 1, 1976. Its content will govern all subsidiary or complementary instruction or systems of a more local application.</p>	<p>A financial manual was completed and distributed in December 1976. Its content will govern all subsidiary or complementary instruction or systems of a more local application.</p>	<p>The financial manual is operative throughout Statistics Canada.</p>

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<p><u>JOB DESCRIPTIONS</u></p> <p>Job descriptions are not reviewed on a cyclical basis. They do not always accurately reflect financial responsibilities and duties or any changes in them.</p> <p>Job descriptions for positions with financial responsibilities should be kept up to date and reviewed systematically to ensure that they reflect the duties and responsibilities currently assigned to the positions concerned.</p>	<p>Further to a program started during the last year, all departmental job descriptions are currently subjected on a sample basis to a review of coincidence of work performed with the text. A separate sample check has also been instituted to ensure that job descriptions have been reviewed within the last two years. To ensure that the starting base for this sample audit program is factual, all financial and administrative positions will be reviewed when the incumbent's performance comes up for review during the next year.</p>	<p>As indicated in August 1976, all positions having financial responsibilities will be reviewed when the performance of incumbents is evaluated during May and June 1977 to establish a factual base to the sampling approach used generally in the department.</p>	<p>With the occasion of major changes in the management information systems, substantial changes in financial responsibilities are taking place. A gradual reorganization of the Financial area with consequent re-examination of financial responsibilities and duties is currently underway. This has resulted in a re-writing of the duties of many of the financial positions. It is expected that the reorganization and re-examination of duties will be completed by October 1978.</p>
<p><u>EXPENDITURE AND REVENUE</u></p> <p><u>Procurement</u></p> <p>Procurement documents do not provide a space for the authorizing officer to sign under Section 25 (1) of the Financial Administration Act. Therefore,</p>			

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<p>the responsibility for certifying the availability of funds is not clearly identified.</p> <p>Statistics Canada should revise procurement documents to provide a space for certification under Section 25 (1) of the Financial Administration Act.</p> <p><u>PRE-AUDIT</u></p> <p>A stamp is not used to provide evidence that pre-audit work has been properly completed and to identify those responsible for the pre-audit steps undertaken.</p> <p>A pre-audit stamp should be designed and circulated to all offices responsible for pre-audit of payments so that staff can provide evidence that all required steps have been carried out.</p>	<p>All procurement documents were properly signed under Section 25 (1). However, the recommendation that space for certification be provided on procurement documents to make more explicit the requirement for certifying the availability of funds is accepted and will be implemented.</p> <p>A pre-audit stamp will be designed and effective procedures implemented.</p>	<p>Our procurement documents have been reviewed and currently provide space for certification under Section 25 (1) of the Financial Administration Act.</p> <p>A pre-audit stamp has been designed and ordered. Effective procedures will be implemented.</p>	<p>Recent audit conducted by both the Auditor General and Statistics Canada Internal Operational Audit revealed no further systematic problems in this area.</p> <p>A recent audit conducted by Statistics Canada Internal Operational Audit revealed no further systematic problems in this area.</p>

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<p><u>REVENUE, ACCOUNTS RECEIVABLE AND CASH RECEIPTS</u></p> <p>There are a number of weaknesses in the division of duties and in the procedures governing cash receipts.</p> <p>Responsibilities for the receipt of cash should be changed to provide better segregation of duties, and certain control procedures relating to the receipt, recording and disposition of funds should be improved.</p> <p>The last price structure for Data Dissemination Division's service was prepared in 1973 and charges for these services are not reviewed annually.</p> <p>Procedures should be established to review price structures annually for the Data Dissemination Services to ensure that they reflect current costs.</p>	<p>A review of the responsibilities of all positions involved in the receipt of cash will be initiated to attain the desired degree of segregation.</p> <p>Procedures will be developed to review price structures annually for the services of Data Dissemination Division to ensure that they reflect current costs.</p>	<p>Segregation has been achieved by the addition of a new position and procedures have been implemented to tighten control.</p> <p>Arrangements have been made for an annual review of price structures of all the Dissemination Division's services to ensure that they reflect current costs.</p>	<p>Cash control procedures have been implemented throughout Statistics Canada and were audited during 1977. Refinements proposed in the audit report have also been implemented.</p> <p>Reviews of Data Dissemination Division prices are taking place annually.</p>

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<p><u>DELEGATION OF AUTHORITY</u></p> <p>The delegation of authorities instrument does not always impose restrictions on the dollar limit of authority granted, so that certain of the more junior positions in the Agency have the ability to sign for unlimited amounts.</p> <p>The delegation of authorities instrument should include dollar limits on the authority granted to specific positions. Dollar limits on authority should be imposed commensurate with the level of the positions concerned.</p> <p>The delegation of financial authorities is not reviewed on a regular basis to determine whether it is still applicable and appropriate. The authorities instrument has not been signed by the present Minister.</p> <p>The delegation of financial authorities should be reviewed on a regular basis, particularly when there is a change in Ministers.</p> <p>At headquarters, clerks are exercising payment authority when financial officers are available to do so.</p>	<p>Agree that delegation of authority instrument should include dollar limits for specific positions.</p> <p>Agree that delegation instrument should be reviewed regularly and must be reviewed whenever there is a change in Ministers.</p>	<p>A delegation of authority instrument including dollar limits for specific positions was issued on February 1, 1977.</p> <p>The delegation instrument will be reviewed regularly and will be reviewed whenever there is a change in Ministers.</p>	<p>Delegation authorities are being reviewed and re-issued annually.</p>

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<p>To meet Treasury Board requirements, payment authority should only be delegated to positions classified at or above the Financial Administration Two (FI-2) or equivalent level.</p> <p>Specimen signature cards are not up to date and are not always properly completed.</p> <p>To ensure proper exercising of signing authorities, specimen signature cards should be kept up to date and reviewed annually. They should also be approved by authorized officers.</p> <p><u>ASSETS AND LIABILITIES</u></p> <p>Advances</p> <p>There is no evidence at headquarters to demonstrate that a reconciliation was made between outstanding advances to employees and the principal accounting system.</p>	<p>This guideline is known and accepted. Payment authority will be delegated to the appropriate level of responsibility as recommended provided additional positions can be obtained to perform this function.</p> <p>The necessary action will be taken. All specimen signature cards will be reviewed in the near future and annually thereafter. They will be approved by authorized officers.</p>	<p>This observation will be further examined in the course of developing the structure of the new Financial Services Division which is now underway.</p> <p>The necessary action has been taken. All specimen signature cards have been reviewed and will be reviewed annually thereafter.</p>	<p>At present, payment authority is being exercised by financial officers at the FI-1 level. In the current circumstances of restraint and in view of audit procedures in place, a further upgrading of this functional responsibility is still under review.</p> <p>Annual reviews of specimen signature cards are being conducted.</p>

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<p>Proper documentary evidence should be maintained to indicate that outstanding advances have been reconciled to the principal accounting system.</p> <p>Advances out of the Working Capital Advance Account are not reassessed twice a year as required by the Treasury Board.</p> <p>Advances out of the Working Capital Advance Account should be reviewed twice a year to ensure that they are still required for operational and financial purposes.</p>	<p>It is agreed that recording documentary evidence of the monthly reconciliation of advances would provide worthwhile confirmation of this control step.</p> <p>As we issue standing advances to staff of the Regional Offices only, and as their function requires them to travel throughout the year, an annual review was deemed to be sufficient. However, in the light of the recommendation we will review these twice a year.</p>	<p>Documentary evidence of the monthly reconciliation of advances is being maintained at headquarters, and instructions are being issued to Regional Offices to do likewise.</p> <p>Review is now being made on a twice-a-year basis.</p>	<p>Semi-annual reviews of advances are being conducted and steps are being taken, consistent with reasonable expectations of future travel and expense cost to individuals as well as historical data, to adjust standing advances where necessary.</p>
<p><u>MATERIAL MANAGEMENT</u></p> <p>There are no control procedures to ensure that all purchases of fixed assets are recorded in subsidiary inventory records.</p>			

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<p>To ensure that all fixed assets have been inventoried, additions to inventory records should be reconciled at least annually to the expenditures for the corresponding period in the related objects of expenditure, as recorded in the principal accounting system.</p> <p><u>REVOLVING FUND</u></p> <p>The progress and final billings for Revolving Fund projects are not centrally controlled through prenumbering. A letter used for billing customers is not in a proper invoicing form.</p> <p>A suitable prenumbered invoice should be used as the billing mechanism.</p>	<p>Recommendation that additions to inventory records should be periodically reconciled to the expenditures recorded for related objects of expenditure in the accounts to ensure that assets purchased have been inventoried is accepted.</p> <p>The feasibility of using an invoice for billing purposes will be investigated.</p>	<p>Control procedures have now been implemented for major capital purchases, including office machines and equipment. It is planned to extend the system to furniture items as soon as the necessary computer systems development work for automated inventory maintenance is achieved in the next few months.</p> <p>The feasibility of using an invoice for billing purposes was investigated. However, the decentralized nature of billing procedures complicates the issue which is receiving further study by the departmental task force now reviewing our accounting systems.</p>	<p>Further improvements in the system of inventory of Field Assets have been recommended by 1977-78 audit in this area. These improvements are being designed for implementation in 1978.</p> <p>An audit of Revolving Fund Billings was conducted by Statistics Canada Internal Audit in mid 1977 and found to be in order.</p>
<p>There is no control account for Revolving Fund billings to ensure that all invoices and payments are accounted for.</p>			

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<p>An accounting control should be established over the Revolving Fund's total accounts receivable to improve internal control.</p> <p>There are no formal requirements to obtain customer approval where a Revolving Fund project is expected to exceed the original cost estimates.</p> <p>A directive should be issued requiring approval of a customer in all cases where the original cost estimate for a Revolving Fund project is expected to be exceeded. Where this overrun will be material, a revised contract should be processed.</p> <p>Some Revolving Fund projects have been undertaken without advance payments from the customer and some projects are insufficiently funded.</p> <p>To comply with the prerequisites for Revolving Fund services, projects should not be undertaken unless a duly signed Estimate of Cost, Acceptance and Approval form and the requested advance payments have been received.</p>	<p>While it is considered that adequate controls now exist, a further control register will be initiated.</p> <p>It is agreed that a revised Cost, Acceptance and Approval form should be raised when it becomes obvious that a significant overrun is going to be encountered. However, in signing the form, the customer agrees that "the final charge will be the actual costs incurred".</p> <p>This statement is one of the basic rules of the Fund's operation and is the subject of an annual directive from the Chief Statistician.</p>	<p>New records have been opened which, it is felt, satisfy the requirement.</p> <p>. fundamental review of our basic Revolving Fund mechanism is being planned for the summer of 1977, and these observations will be given definitive examination within the context of the revisions to be made.</p>	<p>The review of the basic Revolving Fund mechanism is still underway and will be completed in 1978. The initial product of the review will be the preparation of a new submission to Treasury Board reflecting current operating conditions in Statistics Canada and requesting major changes in the terms, conditions and methodologies by which the fund will be operated.</p>

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<p><u>BUDGETARY CONTROL</u></p> <p>Financial Responsibility and Accountability of Managers</p> <p>The natural relationship between financial accountability and operational responsibility does not exist in Statistics Canada due to the organizational distinction between the main activities categorized as subject-matter and functional services areas. Operational responsibility for projects (lowest level activity) is shared by organizational divisions, whereas according to the Main Estimates the subject-matter areas are financially responsible. At present there are no methods available for allocating responsibility for budgetary control over projects between the two areas so that accountability for budgetary results can be readily determined.</p>	<p>Due to the very nature of statistical projects, various organizations are involved. However, each project has a sponsoring division and a project manager. Space does not permit a full reply but each organization has a direct budget for which the senior manager is fully responsible. In most cases he also has an indirect budget which represents services he is to receive. This indirect budget makes up, to a large extent, the direct budget of the service organization. The services to be performed are agreed upon by both parties and costed during the preparation of Main Estimates. As no two managers can exercise direct control over the same resource the subject-matter manager must achieve his assigned objectives by controlling his direct budget and monitoring the quality and timeliness of the services that he has negotiated. At times deficiencies have arisen due to estimation, allocation and reporting concerning the relative responsibility and accountability for</p>		<p>See under "Variance Analysis", pages 15 and 16 for reply.</p>

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<p>Statistics Canada should formally delineate the internal responsibility and accountability of managers involved in its main activities. Appropriate methods should be devised to allocate responsibility for budgetary control between them as a means of achieving effective and coordinated financial management.</p> <p><u>THE BUDGETARY CYCLE AND DETAILED BUDGETS</u></p> <p>Due to lengthy time interval between the preparation of Program Forecasts, Main Estimates and detailed operating budgets, budgetary control plans may no longer contain realistic cost data for which managers can be held accountable.</p> <p>Consideration should be given to adjusting detailed operating budgets with a view to producing realistic and current budgetary control data based on anticipated</p>	<p>projects and activities. These problems are not unusual given the functional framework and the nature of many of the activities of Statistics Canada.</p> <p>The organization is currently conducting an in-depth review of its broad internal management systems and the related question of accountability for activities and projects.</p> <p>In preparing detailed operating budgets which are the derivative of Main Estimates, adjustments are consciously made with a view to producing realistic and current</p>	<p>With respect to the observations raised under the headings of "Budgeting, Variance Analysis, and Financial Reporting", and consistent with preliminary comments made by Statistics Canada in August 1976, a departmental task force including external consultants in the accounting and information systems fields was created in late 1976 to conduct a broad and in-depth review of our policies and systems of budgeting, cost gathering and reporting, and of determining appropriate and effective management authorities and accountabilities in this area.</p> <p>Within the phased approach of this REMAPPS task force, in the short term, related policy issues have been settled and documented, an adequate financial model defined, and the essential changes to integrate the number of management information systems into an integrated structure based on compatible and reasonable accounting concepts implemented for</p>	<p>See under "Variance Analysis", pages 15 and 16 for reply.</p>

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<p>actual costs and program activities of the immediate fiscal year.</p> <p><u>METHODS OF PREPARING DETAILED OPERATING BUDGETS</u></p> <p>A variety of techniques are being used to prepare time-phased budgets for the purpose of control. Appropriate methods and techniques have not been decided on by those in authority, so that they can be consistently applied in preparing detailed budgets.</p> <p>To achieve more effective budgetary control, Statistics Canada should review alternative methods and techniques of preparing detailed budgetary control plans. This review should assess the appropriateness of their application to the various elements of responsibility-centre budgets after giving due consideration to the timing and nature of budgetary charges and to the accounting systems and procedures presently available or readily</p>	<p>budgetary control frameworks. We agree in principle that operating budgets should be adjusted to reflect anticipated actual costs. Efforts will be made to better apply the principle given resource and time constraints.</p> <p>Analysis of techniques is effectively carried out on a program basis at field and departmental levels and involves a systematic, uncoordinated approach to the study and analysis of these activities along the lines mentioned will be investigated.</p> <p>During the past few years Statistics Canada personnel have been devoting considerable effort in this area. The procedures referred to are understood and have been the subject of training sessions and consultation. Action will be taken to further refine and document procedures.</p>	<p>use by April 1, 1977.</p> <p>The mid-term form of the task force calls for a more basic revision of the short-term design that had to be set in place in quick order for use during the 1977-78 fiscal year, and the implementation of an efficient financial and management system that will serve Statistics Canada for at least the next five years.</p> <p>(Attached is a brief outline of the objectives, plans and structure of the REMAPPS task force.)</p>	<p>Short and medium range plans and systems in the REMAPPS are in place as at the date of this response.</p> <p>REMAPPS Policy Manual is complete and in distribution.</p> <p>REMAPPS systems have been operational since September 1977 and continue all 1978-79 with April 1, 1979.</p> <p>See under "Variance Analysis", pages 15 and 16 for reply.</p>

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RESPONDING Statistics Canada
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<p>designed that will support the methods and techniques applied.</p> <p>Formal and complete instructions are not issued to those responsible for preparing detailed operating budgets as a means of identifying the methods and techniques to be applied.</p> <p>To ensure the consistent application of proper methods and techniques in preparing budgetary control plans, Finance and Administration should issue formal and complete instructions to those responsible.</p> <p>Budgetary control plans are not reviewed before the fiscal year begins to assess their appropriateness in terms of the Agency's overall priorities and operational plans.</p> <p>The Executive Committee and the Senior Financial Officer should review budgetary control plans to assess their appropriateness in terms of current priorities and plans of the Agency.</p>	<p>See item above.</p> <p>At present time senior managers are responsible for their respective budgetary control plans. The feasibility of an overall review will be studied.</p>		<p>See under "Variance Analysis", pages 15 and 16 for reply.</p>

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<p><u>VARIANCE ANALYSIS</u></p> <p>Comprehensive analysis of variance data as reported between year-to-date budgets and year-to-date expenditures is not undertaken as a means of informing higher level management of changing situations that may require corrective action.</p> <p>To keep management informed and to improve budgetary control, material variances reported between budgeted and actual expenditures should be comprehensively analyzed. The results should be documented in a consistent and concise form so as to reveal the effect of changes in quality and price of resource inputs. The results of variance analysis, along with proposals for corrective action, should be reported to higher levels of management.</p>	<p>Analysis of variances is effectively carried out on an aggregate basis at field and departmental levels and involves a systematic, documented approach. Improvements in the quality and coverage of these analysis along the lines recommended will be investigated.</p>	<p>See above comments under "Budgets"</p>	<p>Short and mid-term plans and systems in the REMAPPS are in place as at the date of this response.</p> <ul style="list-style-type: none"> - REMAPPS Policy Manual is complete and in distribution. - REMAPPS Systems have been operational since September 1977 and contain all 1977-78 data from April 1, 1977. Financial Data for 1977-78 is coded by RC budget. - 1978-79 Financial Data beginning in May 1978 will be collected and disseminated by project as well. - Performance and Evaluation systems will be operational by October 1978.

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<p>Yard sticks have not been established to measure operational outputs so that full budgetary control can be attained by comparing budgeted and actual costs with budgeted and actual results.</p> <p>Statistics Canada should actively pursue the design and application of performance measurement systems that can effectively measure outputs so that the effect of changes in volumes of outputs can be determined and taken into account in the total variance analysis process.</p>	<p>The benefits of having performance measurement systems that can effectively and reliably measure output whenever possible are known and the design and application of these systems will be actively pursued.</p>	<p>The benefits of having performance measurement systems that can effectively and reliably measure output whenever possible are known and the design and application of these systems is being actively pursued. A specific program of implementation is now underway.</p>	<p>- Management Development and Training connected with RENAPPS which involves the training of over 400 managers will be completed by November 1978.</p>
<p><u>INTERNAL AUDIT</u></p> <p>A central financial audit is not carried out at headquarters of Statistics Canada to appraise independently and systematically the system of financial administration and internal control.</p>			

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<p>Statistics Canada should ensure that internal audits encompasses as well as Regional Offices, with regular reports being submitted to the Deputy Head.</p> <p><u>FINANCIAL REPORTING</u></p> <p>Financial reporting systems have not been fully integrated and there is no central co-ordination and evaluation of these systems.</p> <p>Management Statements, as produced by the principal accounting system, and reports generated by the Progress Reporting and Cost Accounting System (PRACAS), do not receive widespread use as management tools. Further, there are no standard manually-prepared internal reports that summarize significant financial information produced by the various management information and accounting systems.</p>	<p>Resource shortages have not permitted the establishment to date of an internal audit office, particularly because of the growing pressures on the financial operating staff under conditions of more austere budgets. It is planned to establish a small unit within the next few months; resources permitting. Should this not be possible, the services of the Audit Services Bureau will be engaged for this purpose.</p>	<p>The Audit Services Bureau of DSS is in the process of reviewing our real needs in this area on a priority basis, and will provide recommendations as to the organization, methodology, and program content and priorities by April 20, 1977.</p> <p>Following this study, decisions will be made with a view to having an effective internal audit function in operation by late summer 1977.</p>	<p>The Statistics Canada Internal Audit Division became fully operational on 1 July, 1977. The audit budget for 1978-79 is nearly double that for 1977-78.</p>

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<p>Present computerized financial reports tend to be too detailed and voluminous. They do not highlight significant information and contain unnecessary detail which does not add to the reader's understanding.</p> <p>To improve the usefulness of financial reports in the financial management process, Statistics Canada should:</p> <ul style="list-style-type: none"> - establish central integration, evaluation and co-ordination of all existing and proposed financial information systems under the direction of the Senior Financial Officer; - provide an "internal user guide" on all financial reporting systems to assist and guide users as to the appropriate use and limitation of financial reports; 	<p>Statistics Canada has already established a senior committee to investigate the consolidation of all financial information systems. The development of an internal users guide summary, integrated financial reports and simplified reports will be the subject of further study once the necessary consolidation has been achieved.</p>	<p>See comments under "Budgeting" above.</p> <p>The Director of Financial Services has assumed functional control and responsibility for all existing and proposed financial information systems.</p> <p>The development of an internal users guide summary, integrated financial reports and simplified reports will be the subject of further study once the necessary consolidation has been achieved following recommendations being made by the REMAPPS task force.</p>	<p>See comments under "Budgeting" above.</p>

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<ul style="list-style-type: none"> - develop summary integrated financial reports in standard format, on a comparative basis where appropriate, that will combine significant financial information regarding projects, responsibility centre budgets and man-year utilization; and - simplify the presentation format of computerized financial reports wherever possible to make them more readable and usable by highlighting clearly significant information. 	<p>The usefulness of preparing integrated summary financial reports in standard format is accepted and development of this report will be given high priority.</p> <p>See items above.</p>	<p>The usefulness of preparing integrated summary financial reports in standard format is accepted and development of this report should be completed within the next six months, again in line with, and as part of, the output of the REMAPPS task force objectives.</p>	<p>See comments under "Budgeting" above.</p>

Dr. Peter Kirkham
Chief Statistician
of Canada

APPENDIX "PA-76"
TELEGLOBE CANADA

PROGRESS REPORT ON RECOMMENDATIONS EMANATING
FROM THE FINANCIAL MANAGEMENT CONTROL STUDY

REPORT OF THE AUDITOR GENERAL
(MARCH 31ST, 1977)

DATE : APRIL 1978

AUTHORIZED PERSON : J. Delorme
Jean-Claude Delorme, Président-directeur
général

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
<p><u>Observations and Recommendations</u></p> <p>Following an organizational review performed in 1972, Teleglobe Canada has substantially improved its financial management and control systems, particularly with regard to financial planning and analysis, and international agreements. Further development and refinement of its financial activities are necessary to achieve the quality and effectiveness in financial management and control required by the complex nature of the Corporation's operations.</p> <p><u>Organization of Financial Management</u></p> <p>There is a need to communicate the current role and responsibilities of Finance throughout the organization.</p> <p>3.9 The official statement of the current responsibilities and mandate of the Vice-President, Finance, should be updated and circulated.</p> <p>Programs have not been developed to ensure that financial and other corporate managers receive training appropriate for their financial management responsibilities.</p>	<p>Agreed. The mandate of the major functions is presently being up-dated and a final revision will be issued shortly.</p>	<p>Publication of an official statement of the current responsibilities and mandate of the Vice-President Finance has been delayed by the recent Corporate re-organization. A revised statement will be issued shortly in conjunction with a statement of the responsibilities of the Executive Vice-President, Finance and Administration.</p>

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
<p>3.10 The Vice-President, Finance, in collaboration with the Director of Personnel, should develop a financial administration training plan suited to the needs of financial officers and corporate managers.</p> <p>Communication and co-ordination in the Corporation's financial functions are not fully effective, and there is also a lack of consistency.</p> <p>3.11 The Corporation should produce a comprehensive set of financial manuals documenting and communicating all aspects of financial management and control for the information of staff throughout the Corporation.</p> <p>3.12 Many deficiencies have been identified in application of the Corporation's electronic data processing.</p> <p>3.12 The program for reviewing and improving the EDP function should be intensified so existing deficiencies in the EDP standards, systems, controls and documentation can be corrected as quickly as possible.</p>	<p>Agreed. This is a recognized need, and appropriate formal training programs are being developed.</p> <p>Agreed. To submit a detailed verification report.</p> <p>Agreed. The Corporation has undertaken to consolidate existing procedures and draft others that are required to produce comprehensive sets of financial manuals.</p> <p>Agreed. This adjustment to the Corporation's accounting system will be introduced as the next possible date.</p> <p>Agreed. This is indeed recognized and the review of all EDP standards, systems, and controls and documentation is being pursued vigorously to ensure overall co-ordination and control.</p> <p>Agreed. A new accounting system for leased circuits will be introduced on April 1, 1978.</p>	<p>An inventory of human resources and needs has been completed so as to allow the preparation of individual career plans. All Financial supervisory and managerial staff have recently attended training courses.</p> <p>The Corporation has continued its negotiations.</p> <p>In the course of the last twelve months, the Corporation drafted some sixty accounting procedures dealing with financial management and control. This effort will continue until the Corporation has fully comprehensive financial manuals.</p> <p>New procedures concerning leased circuit authorizations are now in force.</p> <p>The review of EDP Systems, controls and documentation was completed at the beginning of the month of September in 1977. The majority of recommendations arising out of this review have been implemented and this task will be completed by September 1978.</p> <p>The Corporation now requires that all incoming long outgoing telephone traffic are recorded and billed to foreign administrations by re-constructing the data with reports from domestic companies.</p>

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
<p><u>Internal Control</u></p> <p>The extent and nature of weaknesses in internal control the study identified indicate that the systems are not functioning adequately. Specific recommendations to improve internal control are listed under the headings: Revenue and Expenditure, Assets and Liabilities and Internal Audit.</p> <p>3.13 The Corporation should review its internal controls systematically and correct deficiencies so it can be assured that they are working effectively.</p> <p><u>Revenue and Expenditure</u></p> <p><u>Revenue:</u></p> <p>The Corporation does not verify the completeness and accuracy of reports received from domestic and international telecommunications associates on which its revenues are partly based.</p> <p>3.14 The Corporation should keep under continual review the feasibility of acquiring equipment to monitor the volume of telephone traffic and to provide data for calculating and verifying revenue.</p>	<p>Agreed. This recommendation is being implemented in parallel with the overall review of accounting systems undertaken by management.</p> <p>Agreed. To date it has not been economically feasible to acquire and use this type of equipment. However, the introduction of international subscriber dialing and the installation of the Corporation's new exchanges in Montreal, Toronto and Vancouver will make it possible for Teleglobe to verify the total volume of incoming and outgoing traffic.</p>	<p>The systematic analysis of internal control was carried out as an integral part of the EDP Review.</p> <p>The Corporation's intended new digital switch in Montreal will permit determination of traffic volumes and verification of revenues for ISD outward traffic. Automatic call recording equipment is expected to provide the same information on the Toronto and Vancouver exchanges. For inward traffic and operator assisted calls, international network limitations will currently permit only partial verification of volume and revenue data.</p>

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
<p>3.15 The Corporation should ensure that designated senior officials of domestic telephone companies certify the completeness and accuracy of reports on outward telephone traffic, and that the opportunity exists for periodic reviews of the domestic telephone companies' systems and records involved in the compilation of these traffic figures.</p>	<p>Agreed. Designated senior officials of domestic phone companies now certify the reports on outward telephone traffic and the opportunity exists for these periodic reviews.</p>	<p>Since the Summer of 1977, designated senior officials of domestic telephone companies certify the reports of outward telephone traffic.</p>
<p>3.16 Accounting Services should compare the statements from foreign administrations on Telex and TWX volumes with the internal report produced through Teleglobe's own technical facilities and should investigate reasons for any substantial differences.</p>	<p>Agreed. To permit a detailed verification against statements issued by foreign administrations, the Corporation is seeking to develop an arrangement for bilateral exchange of accounting data.</p>	<p>The Corporation has continued its negotiations with foreign administrations with a view to setting up bilateral exchanges of accounting information required to compare statements from such administrations with respect to TWX and telex traffic.</p>
<p>3.17 Accounting Services should ensure that all revenues for outgoing telephone traffic are recorded and billed to foreign administrations by reconciling the data in such statements with the data in the reports from domestic companies. Adequate documentation should be maintained as evidence that this reconciliation has been carried out.</p>	<p>Agreed. This adjustment to the Corporation's accounting system will be introduced at the earliest possible date.</p>	<p>New procedures concerning leased circuit authorizations are now in force.</p>
<p>3.18 The Corporation should have under effective numeric control all leased circuit authorizations and should establish control totals for billings to enable Accounting Services to ensure that all leased circuits are accounted for and complete billings made.</p>	<p>Agreed. A new accounting system for leased circuits will be introduced on April 1, 1977.</p>	<p>The Corporation now ensures that all revenues from outgoing telephone traffic are recorded and billed to foreign administrations by reconciling the data with reports from domestic companies.</p>

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
<p>Controls to ensure that full settlement is made for retroactive adjustment of rates need to be strengthened.</p> <p>3.19 To ensure that the subsequent adjustments apply to all affected transactions, Accounting Services should maintain a control register of transactions where a temporary rate is used in settlements with foreign administrations, or where a "no rate" is used.</p> <p><u>Expenditure</u></p> <p><u>Cheque Issue</u></p> <p>Controls over cheque issue are not fully satisfactory.</p> <p>3.20 To strengthen internal control over expenditures, blank cheques should be under control of an individual not involved in the accounts payable function.</p> <p>3.21 To guard against preparation of improper cheques, signed cheques and supporting documents should be distributed by personnel not involved in cheque preparation or in providing supporting documentation to the accounts payable system.</p>	<p>Agreed. Has been implemented.</p> <p>Agreed. New controls to ensure security of cheques are now in effect.</p> <p>Agreed. New procedures to correct this are now in effect.</p>	<p>The Corporation continues to enforce the recommendation of the Auditor General concerning temporary rates and "no rates" situations.</p> <p>The Corporation continues to enforce the necessary control over blank cheques.</p> <p>The Corporation continues to enforce the procedures set up to prevent issuance of improper cheques.</p>
<p>THE AUDITOR GENERAL NOTES AND RECOMMENDATIONS OF</p>	<p>1977 CORPORATION'S COMMENTS</p>	<p>APRIL 30TH, 1978 CORPORATION'S COMMENTS</p>

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
<p><u>Payroll</u></p> <p>The Corporation's computerized and manual payroll systems are inflexible, inefficient and lack adequate systems documentation and internal controls.</p> <p>3.22 The Corporation should develop or contract for a new payroll system fully capable of meeting its payroll system needs, including appropriate segregation of duties, accounting and computer documentation, controls and procedures.</p> <p>3.23 Until the new payroll system is operational, the Corporation should undertake a thorough evaluation of all existing accounting and computer controls over payroll. Procedures should be implemented to ensure the integrity of existing systems and the segregation of duties, with compensating controls for deficiencies.</p>	<p>Agreed. The Corporation is currently examining various options to replace the existing payroll system.</p> <p>Agreed. This recommendation is being implemented so as to ensure the integrity of existing systems.</p>	<p>Following a study of various alternative payroll systems, the Corporation will be implementing a new system in September 1978.</p> <p>The Corporation has conducted an in-depth examination of accounting and EDP controls in the payroll area, and instituted appropriate new work methods.</p>
<p><u>Costing</u></p> <p>The Corporation has begun a project to separate costs and to identify profit contribution by service and stream.</p> <p>3.24 The work already underway within Finance to develop cost accounting by services and subsequently by streams should continue. The Corporation</p>	<p>Agreed. The Corporation is already proceeding with the implementation of this recommendation.</p>	<p>The Development of a cost accounting system is being pursued according to a pre-established schedule. Complete data will be available in October 1978.</p>

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
<p>should, subject to cost-benefit analysis, prepare an overall plan for developing the costing system and integrating it with the Corporation's accounting system so as to provide cost information for effective corporate planning and control.</p> <p><u>Assets and Liabilities</u></p> <p><u>Capital Assets</u></p> <p>Policies and procedures are not complete with respect to accounting for and control of capital assets.</p> <p>3.25 Comprehensive policies, procedures and practices governing the accounting classification of capital expenditures and the control of capital assets should be prepared and should be applied with consistency.</p> <p>3.26 The Corporation should prepare and approve appropriate policies and procedures for the inventorying of capital assets and should make cyclical test checks to verify the existence, location and condition of these assets, and the accuracy and completeness of inventory records.</p> <p>3.27 The Corporation should adopt a single input system to record changes in capital assets in the general ledger and in subsidiary ledgers. Write-offs</p>	<p>Agreed. The Corporation has undertaken to develop policies and procedures with respect to accounting for and control of capital assets.</p> <p>As above.</p> <p>As above.</p>	<p>In the Summer of 1977, the Corporation drafted and implemented new policies and procedures in the area of fixed asset accounting and control.</p> <p>The Corporation has completed an inventory of capital assets in its Montreal office and has undertaken similar work at its Montreal gateway. This effort will be expanded to other locations.</p> <p>In the Fall of 1977, the Corporation simplified its system of recording capital assets changes in the general and subsidiary ledgers. Write-offs and transfers to individual asset accounts are now done periodically.</p>

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
<p>and transfers to the individual asset accounts in the subsidiary ledger should be posted monthly to avoid extensive year-end work.</p> <p><u>Cash</u></p> <p>Procedures for handling cash receipts and bank reconciliations are not adhered to consistently.</p> <p>3.28 The Corporation should ensure adherence to written procedures for opening mail and handling receipts to control payments to the Corporation effectively.</p> <p>3.29 Instructions covering monthly bank reconciliations should be followed consistently to ensure that they are completed properly.</p> <p><u>Accounts receivable</u></p> <p>Management is not regularly informed of the status of outstanding receivables and payables with foreign administrations.</p> <p>3.30 Accounting Services should develop a system of regularly reporting to management upon the status of receivables and payables with foreign administrations. Items requiring management action should be highlighted.</p>	<p>Agreed. Corrective action taken.</p> <p>As above.</p> <p>The method of accounting for and settling traffic receivables and payables is governed by international forums such as the International Telecommunications Union. These regulations prescribe the periods of time allowed administrations for settlements and these may extend to several months.</p> <p>Agreed. As of January 1, 1977 the Corporation modified its accounting procedures so as to make readily available this information.</p>	<p>The Corporation has implemented the required modifications to the written procedures for opening mail and handling receipts.</p> <p>The Corporation has drafted and implemented new instructions covering monthly bank reconciliations.</p> <p>Since early 1977, Accounting Services have been providing the necessary analysis of accounts receivable so as to allow for better control.</p>

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
<p>Credit and collection policies for direct customers are not appropriately authorized.</p> <p>3.31 For direct customers, the Corporation should adopt, with appropriate authorizations, procedures for authorizing credit, including the setting of credit limits, collection of customer accounts and the write-off of uncollectable accounts.</p> <p><u>Internal Audit</u></p> <p>3.32 To improve the quality and effectiveness of internal audit, the Internal Audit Division should:</p> <ul style="list-style-type: none"> - adopt an auditing approach that allows it to cover all the Corporation's major financial operations within a three-year cycle; - direct its efforts increasingly toward analytical auditing and systems evaluation; - audit all aspects of the electronic processing of data; - assess the systems used by Financial Services and the financial systems and controls used throughout the Corporation; 	<p>Agreed. This will be implemented.</p> <p>Agreed. The Corporation has undertaken to review the manner in which the mandate of the Internal Audit Division could be carried out more effectively.</p>	<p>This recommendation will be implemented during the current fiscal year.</p> <p>A few months ago, the Corporation completed an examination of the scope, quality and effectiveness of Internal Audit. The orientation and work methods of the Internal Audit function have been revised so as to implement all the recommendations made by the Auditor General.</p> <p>In the fall of 1977, the Corporation modified its system of recording capital assets changes in the general and subsidiary ledgers. Write-offs and transfers to individual asset accounts are now done periodically.</p>
<p>THE VIKING COMPANY 1000 WEST HASTINGS STREET, TORONTO, ONT. M5S 1A5</p>	<p>THE CORPORATION'S COMMENTS</p>	<p>APRIL 30TH 1978 CORPORATION'S COMMENTS</p>

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
<p>- indicate, as quickly as possible, weaknesses noted in the systems audited by submitting highlight reports or précis followed by more detailed reports as necessary; and</p> <p>- conduct follow-up audits to evaluate the action taken on the re-reports.</p> <p>3.33 An Audit Committee comprising senior management officials should be formed to ensure the independence and objectivity of the internal audit function, a clear understanding of its mandate and scope, and action on its recommendations.</p> <p><u>Financial Planning and Budgetary Control</u></p> <p>A number of inherent strengths were observed in the preparation and evaluation of budgetary and forecast information. However, Corporation-wide medium and long-term plans basic for financial forecasting are not yet fully developed.</p> <p>3.34 The Corporation should ensure that all technical, operating, marketing and other plans include and display all appropriate revenues, costs and capital investments related to alternative strategies.</p>	<p>Agreed. As above.</p> <p>The Corporation recognizes the need to develop further its Corporation-wide medium and long-term plans basic for financial forecasting.</p> <p>Agreed. Recommendations implemented.</p>	<p>During the current fiscal year, the Corporation will form an Audit Committee comprising senior management officials so as to ensure the independence and objectivity of the internal audit function.</p> <p>The Corporation continues to apply this recommendation of the Auditor General.</p>

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
3.35 The five-year financial forecast should reflect approved technical, operating and marketing strategies and be fully integrated with the Corporation-wide medium and long-term plans as they are approved.	Agreed. The advisability of this recommendation is recognized and will be implemented in the 1977-78 fiscal year.	The Corporation continues to apply this recommendation of the Auditor General.
3.36 The Corporation should formally recognize Finance's role and responsibilities for reviewing and advising on the systems and methodology used by departments responsible for preparing annual capital and operating budgets and forecasts.	Agreed.	The Corporation recognizes Finance's role and responsibilities for reviewing and advising on the systems and methodology used by departments responsible for preparing annual capital and operating budgets and forecasts.
Financial objectives have not been clearly established and communicated.	Agreed. The establishment of financial objectives is recognized as necessary and will be refined in the course of 1977-78.	The Corporation has undertaken to further develop its financial objectives for planning, budgeting and resource allocation and for measuring corporate achievement.
3.37 Corporate financial objectives should be developed and clearly communicated for planning, budgeting and resource allocation, and for measuring corporate achievement.		
The Corporation has yet to review and evaluate the performance of capital projects.		
3.38 The post-audit function to review objectives of capital projects and to compare them with actual performance, which was planned as part of the approved Capital Appropriation Process, should be implemented as quickly as possible.	Agreed. The recently introduced Budget Control and Reporting System incorporates a total financial report on significant capital projects at periodic intervals as well as a post-audit at the conclusion of each project.	The Corporation has implemented a new budgetary and reporting system which has made it possible to obtain periodic status reports on all significant projects. Post-audit reports have yet to be implemented.

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
<p>Most new programs are reviewed and financial implications identified. Existing activities should be similarly reviewed.</p> <p>3.39 The Finance Department should systematically undertake financial studies of existing activities, services and facilities as well as of new programs, so that the Corporation can be continually assured of the financial viability of all of its major operations.</p> <p><u>Financial Reporting</u></p> <p><u>Internal Reporting</u></p> <p>Detailed monthly financial statements are distributed to managers but are not used effectively because of timing and format problems.</p> <p>3.40 The timeliness and format of the monthly budgetary control reports should be refined to make them more useful and informative. In particular:</p> <ul style="list-style-type: none"> - significant information should be summarized to meet the needs of various levels of management; - emphasis should be placed on items in the monthly budgetary reports that are under the direct control of managers. Key data should be highlighted and significant changes reported on an exception basis; and 	<p>Agreed. This is a continuing process.</p> <p>The Corporation recognizes the need to make internal reporting more effective. Steps are being taken to review the monthly financial statements and budgetary control reports first introduced in 1974 with a view to increasing their usefulness.</p>	<p>In recent months, the Finance Department has conducted several financial studies of existing activities. This is an on-going activity.</p> <p>Improvements have been made to the accuracy, timeliness and usefulness of monthly budgetary control reports.</p>

NOTES AND RECOMMENDATIONS OF THE AUDITOR GENERAL	CORPORATION'S COMMENTS 1977	CORPORATION'S COMMENTS APRIL 30TH, 1978
<p>- the monthly budgetary control reports should be extended to include useful workload and other key statistics in addition to financial data.</p> <p><u>Reporting to Board of Directors</u></p> <p>3.41 The Corporation should ensure that the Board of Directors is aware of the total estimated costs of a project when approving individual contracts related to that project, and that it is informed of the final cost of the project when completed.</p> <p><u>External Financial Statements</u></p> <p>The Corporation has made extensive improvements in its external financial statement presentation over the last two years. Further financial disclosure would enhance the information available to statement readers:</p> <p>3.42 The Corporation should continue action already underway to ensure that its external financial statements meet all relevant and current generally accepted reporting standards.</p>	<p>Agreed. The advisability of this recommendation is recognized and will be implemented in the 1977-78 fiscal year.</p> <p>Agreed.</p> <p>Agreed. The establishment of financial objectives is recognized as necessary and will be refined in the course of 1977-78.</p> <p>Additional improvements will be introduced as at March 31, 1977.</p>	<p>The necessary modifications have been made to the reports provided to the Board of Directors so as to clearly relate individual contracts with the total estimated cost of the associated project.</p> <p>The Corporation has undertaken to further improve its financial objectives for planning, monitoring and production effort for the next complete achievement.</p> <p>The Corporation continues to ensure that its external financial statements meet all relevant and current generally accepted reporting standards.</p> <p style="text-align: right;">Jean-Claude Delorme, Président-directeur général President and Chief Executive Officer</p>
<p>JAK VANDER GHEENT CHIEF AND RECOMMENDATIONS</p>	<p>1977 CORPORATION'S COMMENTS</p>	<p>1978 CORPORATION'S COMMENTS</p>

APPENDIX "PA-77"

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE April 25, 1978AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)NAME OF DEPT / AGENCY / CORPORATION
REPORTING Treasury Board Secretariat

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<u>COMMON TO DEPARTMENT AND SECRETARIAT</u>		
ORGANIZATION		
<p>Either the position of Director, Finance, Personnel and Administration Branch or one of the positions of Assistant Director should be filled by a person with a qualified accounting background.</p>	<p>Agree. This would be desirable</p>	<p>Effective October 1977, a Director of Finance position has been established and the incumbent is a qualified accountant.</p>
FUNCTIONAL RESPONSIBILITIES		
<p>The responsibility of the Financial Services Division for giving functional guidance and direction in financial matters should be defined and communicated through the Manual of Internal Administration.</p>	<p>This will be more completely documented in the Manual of Internal Administration by August 31, 1975.</p>	<p>The role of the Financial Services is now under review. It is expected that in 1978, the role will be clearly defined and communicated through the Manual of Internal Administration.</p>
TRAINING AND DEVELOPMENT		
<p>No appropriate training programs are offered on the Department's and Secretariat's financial management and control systems.</p>		
<p>Financial Services Division's training and development program should be extended to cover administrative officers having financial responsibilities within the branches.</p>	<p>There is no general or continuing requirement for such training. Individual needs are met through courses conducted by the PSC and special briefings by the Financial Services Division.</p>	<p>No change</p>

<u>RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY</u>		DATE <u>April 25, 1978</u>
	<u>AUDITOR GENERAL'S REPORT</u> (MARCH 31, 1975)	<u>NAME OF DEPT / AGENCY / CORPORATION</u> <u>REPORTING Treasury Board Secretariat</u>
AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>ACCOUNTING CONTROL OF EXPENDITURES</p> <p>The procedure of batching cheque requisitions for submission to the Department of Supply and Services paying offices should incorporate a control, as a precaution against fraud and error, whereby a responsible financial officer of Financial Services Division independent of the payment officer as the final procedures before submission, ensures that payment documents are properly authorized under Sections 26 and 27 of the Financial Administration Act.</p> <p>PAYROLL</p> <p>Procedures relating to distribution of payroll cheques are not adequate since they do not provide for independent checks to guard against fraudulent practices.</p> <p>Financial Services Division should exercise a functional responsibility for financial controls over payroll and periodically should distribute the payroll cheques.</p> <p>REMITTANCES BY MAIL</p> <p>Cash receipts are not recorded in the presence of another employee, as mail is opened to ensure that all revenues are collected and accounted for.</p>	<p>This will be considered.</p> <p>Agree.</p>	<p>Controls have been implemented.</p> <p>Effective June 20, 1976, the Financial Services Division has been exercising physical control over and distributing all payroll cheques.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE April 25, 1978AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)NAME OF DEPT / AGENCY / CORPORATION
REPORTING Treasury Board Secretariat

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>Arrangements should be made to ensure adherence to requirements of the Receipt and Deposit of Public Money Regulations in respect to mail opening.</p> <p>A specific endorsement stamp should be used by the Central Mail Room to stamp all cheques and negotiable instruments as the mail is opened to prevent cashing by unauthorized persons.</p>	<p>Implemented.</p> <p>To be considered.</p>	<p>No change.</p> <p>After careful consideration, it has been decided that the use of a specific endorsement stamp by the Mail Room is not practical due to the large volume and variety of payments received. Besides cash, negotiable instruments are received payable not only to the Department of Finance and the Treasury Board Secretariat but also to individuals (pay, meal and other allowances, etc.) and various organizations such as CMHC, Bank of Canada, DSS, National Revenue and provincial governments. Of the above, monies identified as payable to the Department of Finance and Treasury Board Secretariat are stamped and immediately deposited by the cashier while other monies are redirected with transmittal and acknowledgement slips. It would not be possible for mail clerks to identify monies that would not be restrictively endorsed.</p>
<p>Financial Services Division should institute a review of the mail opening procedures to determine whether cash blotters should be maintained in the Records Offices.</p>	<p>Cash blotters are now maintained in the Records Offices.</p>	<p>Effective March, 1978, all monies received are entered on cash blotters in the central mail room.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE April 25, 1978AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)NAME OF DEPT / AGENCY / CORPORATION
REPORTING Treasury Board Secretariat

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>FURNITURE AND EQUIPMENT</p> <p>The accounting system now being developed should be implemented in 1975 to ensure that all furniture and equipment acquired by the Department and the Secretariat are accounted for on a quantitative basis.</p> <p>Program and responsibility centre managers should be held accountable for all furniture and equipment located within their areas.</p> <p>INVENTORIES AND MATERIEL</p> <p>The Finance, Personnel and Administration Branch should set up an appropriate system to monitor the implementation of the new inventory control system to ensure its completion by 1975.</p> <p>The Finance, Personnel and Administration Branch should establish quantitative controls over all stocks of furniture equipment and supplies.</p>	<p>The development of such a system is nearing completion.</p> <p>The new system will require managers to accept responsibility for their capital assets i.e. office furniture and equipment.</p> <p>When the new system is fully implemented, it will be reviewed periodically as part of the internal audit program.</p> <p>The new system will establish required quantitative controls.</p>	<p>The inventory system for furniture and equipment has been implemented effective April 1976. This system records inventories:</p> <ol style="list-style-type: none"> 1) on a quantitative basis 2) with current dollar value 3) by organizational unit 4) by catalogue order number and name.
<p>INTERNAL AUDIT</p> <p>The diversified programs and accounts of the Department and Secretariat are not currently subject to internal audit.</p>		

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

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REPORTING Treasury Board Secretariat

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>An internal audit section should be established for the purpose of auditing and reporting on all programs and activities of the Department and the Secretariat.</p>	<p>Now established</p>	<p>The Audit Services Bureau has been engaged to perform the internal audit function. The first phase of a three year audit has been completed.</p>
<p>PROGRAM FORECAST/MAIN ESTIMATES</p>		
<p>Program Forecasts are currently projected from a resource base approved in past years instead of from a plan developed according to future needs.</p>		
<p>The Department's and the Secretariat's Program Forecasts should disclose selected activity priorities and actual resource requirements.</p>	<p>The Program Forecasts are submitted in a form which is generally incremental but, in fact, they are developed on the basis of priority determination and a complete examination of total resource requirements.</p>	<p>No change.</p>
<p>In order to encourage greater commitment to their budgets, program and responsibility centre managers should play a more positive role in the preparation of the Main Estimates and operating budgets.</p>	<p>It is difficult to foresee a more active role for managers in these areas but the suggestion will be considered.</p>	<p>No change. Program managers are deeply involved in Program Forecasts and Estimates and we see no way of increasing this involvement.</p>
<p>Manpower resources are planned on the basis that skilled employees are available immediately and can be hired on short notice.</p>		<p>Operating budgets reflect the availability of skilled employees on a planned basis.</p>
<p>Manpower resources indicated in the Estimates should reflect the limitations imposed by hiring procedures and the projected market for skilled employees.</p>	<p>These factors are taken into consideration when Program Forecasts are prepared and then reflected in the Main Estimates.</p>	<p>No change.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE April 25, 1978AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)NAME OF DEPT / AGENCY / CORPORATION
REPORTING Treasury Board Secretariat

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>OPERATING BUDGETS</p> <p>The responsibility centres should be reduced in number either to the branch level or to a level that will provide the most effective control over the use of financial resources.</p> <p>Financial Services Divison should provide responsibility centre managers with comparative analyses between budgeted and actual man-years and expenditures so as to hold them accountable for initiating corrective measures and to assist them in the preparation of future budgets.</p> <p>Salary reserves and cost-of-living salary increases should be shown in budgetary reports as soon as they are known and become operative.</p> <p>MANAGEMENT REPORTS</p> <p>Department of Supply and Services Management Reports are not fully understood by some program and responsibility centre managers and contain errors and deficiencies which tend to reduce managerial confidence in them.</p> <p>Financial Services Division should take steps to overcome these deficiencies with the aim of providing a more meaningful report for the use of program and responsibility centre managers.</p>	<p>The present structure is considered appropriate but the suggestion will be considered.</p> <p>Statements are provided monthly to show man-year and dollar resource variances. Supplementary explanations and/or requests for explanations are made on an exception basis as required.</p> <p>Budgetary reports will be reviewed to determine if the availability of salary reserves can be identified more clearly.</p> <p>Agree. This area is to be reviewed by November 1, 1975.</p>	<p>After careful consideration, responsibility centre structures are in accordance with the requirements and managerial style of operation officers.</p> <p>No change.</p> <p>Efforts are made to transfer salary reserves to operating budgets as soon as salary adjustments are known.</p> <p>Improvements have been made in both content and accuracy of management reports.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE _____

AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)NAME OF DEPT / AGENCY / CORPORATION
REPORTING Treasury Board Secretariat

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>Material errors accumulating in the Department of Supply and Services Invalid Code Statements and other recognized errors that affect the reported results of responsibility centre performance should be recorded manually on Management Reports before distribution.</p>	<p>Agree.</p>	<p>No change.</p>
<p>Reconciliations between Financial Services Division reports and those of the Department of Supply and Services should be reviewed and initialled by a senior official of Financial Services Division.</p>	<p>Disagree. This is unnecessary where reconciliations of accounts are made but is done on a exception basis where problems are encountered.</p>	<p>No change.</p>
<p>SUPPLEMENTARY SYSTEMS</p>		
<p>In addition to systems specifically reported on herein other supplementary accounting systems are maintained in the Department and the Secretariat.</p>		
<p>Financial Services Division should institute a review of supplementary accounting systems and memorandum records maintained in the Department and the Secretariat to ensure that financial controls are adequate and the systems are not duplicated.</p>	<p>Present project planning provides for a complete review of all internal accounting systems taking into consideration and special operational functions of the Department and Secretariat.</p>	<p>This review is underway.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE April 22, 1978AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)NAME OF DEPT / AGENCY / CORPORATION
REPORTING _____

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p><u>APPLYING TO SECRETARIAT</u></p> <p><u>GENERAL ANALYSIS OF FINANCIAL OFFICERS</u></p> <p>The classification of program analysts as Financial Administrators presupposes that they possess the knowledge and demonstrated capabilities of financial administrators and enables them to capitalize on the many employment opportunities offered in government in the financial administration field.</p> <p>Because of the special nature of their work consideration should be given to establishing a separate category for the Secretariat's program analysts.</p> <p><u>SUPPLEMENTARY SYSTEMS</u></p> <p>The independent memorandum records and accounting systems maintained by the Secretariat's Pensions and Insurance Division should be transferred to Financial Services Division and similarly reviewed in conjunction with the Financial Services Division Accounting System and the Department of Supply and Services Cash Management Reporting System to eliminate duplication.</p>	<p>This is being considered.</p> <p>The accounting systems maintained by the Pensions and Insurance Division have been transferred to the Financial Services Division and a review will be made of such memorandum records as are still maintained in the Pensions and Insurance Division.</p>	<p>The program analyst positions of the Program Branch fall within the definition of the Financial Administration group. The classification standards for the FI group include "the examination of spending proposals of departments".</p> <p>The Financial Services Division and Pensions and Insurance Division are presently reviewing the the memorandum records maintained by the Pensions and Insurance Division.</p>

RESPONSES TO FINANCIAL MANAGEMENT AND CONTROL STUDY

DATE April 25, 1978

AUDITOR GENERAL'S REPORT
(MARCH 31, 1975)

NAME OF DEPT / AGENCY / CORPORATION
REPORTING Treasury Board Secretariat

AUDITOR GENERAL'S OBSERVATIONS AND RECOMMENDATIONS	ORGANIZATION'S RESPONSES IN 1975 REPORT	RESPONSES AS AT MARCH 31, 1978
<p>HOSPITAL INSURANCE OUTSIDE CANADA ACCOUNT</p> <p>The supplementary detailed statistical and accounting system maintained by Financial Services Division in respect of the Hospital Insurance Outside Canada Account should be reviewed in conjunction with the Financial Services Division Accounting System and the Department of Supply and Services Cash Management Reporting System to eliminate duplication.</p>	<p>This review is considered to be unnecessary as present systems are working satisfactorily and they meet the daily accounting requirements of the Secretariat without unnecessary duplication.</p>	<p>On or about July, 1978, this account will no longer be required. The administration and accounting for this plan will parallel that for GSMIP.</p> <p>_____ M. LeClair Secretary Treasury Board</p>

APPENDICE «PA-45»

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE: April 28, 1978

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1977)NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REPONSES AGR STSN BRD
et Office des
produits agricoles

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1977 RAPPORT	REPONSES AU 31 MARS 1978
<p>DESIGNATION DU FONCTIONNAIRE SUPERIEUR DES FINANCES</p> <p>L'association étroite qui existe entre les Offices et le ministère de l'Agriculture et le fait que les Offices s'en remettent au fonctionnaire supérieur des finances du ministère pour des directives et une orientation, indiquent qu'il existe une relation fonctionnelle entre les Offices et le fonctionnaire supérieur des finances.</p> <p>Il faudrait que les Offices rendent officielle la relation qui existe avec le fonctionnaire supérieur des finances du ministère de l'Agriculture afin de permettre une meilleure participation et afin d'établir les structures permettant de fournir l'orientation et les directives dont les services financiers ont besoin.</p> <p>Il faudrait clairement définir les fonctions, les attributions et les relations fonctionnelles du fonctionnaire supérieur des finances et en transmettre la description à l'ensemble des Offices. Ces fonctions et attributions devraient être renforcées par la participation réelle du fonctionnaire supérieur des finances au processus de prise de décision, ce qui lui permettrait de faire des recommandations et de fournir l'orientation financière nécessaire dans tous les domaines liés aux finances.</p>	<p>Recommandation acceptée. Les Offices ont accepté que la relation fonctionnelle du fonctionnaire supérieur des finances soit rendue plus officielle.</p> <p>Les fonctions, les attributions et les relations fonctionnelles seront définies et communiquées à tous les intéressés.</p>	<p>Le fonctionnaire supérieur des finances a accepté officiellement de participer à l'élaboration de structures lui permettant de fournir l'orientation et les directives financières à l'intérieur des Offices. Ceci se voit déjà dans les récents changements du fonctionnement du Ministère et des Offices</p>

DATE: April 28, 1978

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1977)

NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REPONSES AGR STBN BRD
et Office des
produits agricoles

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1977 RAPPORT	REPONSES AU 31 MARS 1978
<p>ROLE DE LA GESTION ET DU CONTROLE FINANCIERS</p> <p>Il faudrait que le fonctionnaire supérieur des finances établisse les lignes directrices nécessaires à un système adéquat de gestion et de contrôle financiers et voit, par l'entremise du chef de l'Administration et des Services financiers, à ce que l'ensemble du personnel les suivent.</p> <p>COMMUNICATION DES POLITIQUES ET DES PROCEDES FINANCIERS</p> <p>Il faudrait que les Offices préparent un guide financier qui réponde précisément à leurs besoins. Ce guide devrait contenir la totalité de leurs politiques et procédés financiers et être tenu à jour.</p>	<p>Le Ministère a élaboré des lignes directrices qui seront élargies, au besoin, afin de satisfaire aux besoins précis des Offices.</p> <p>Des mesures ont déjà été prises pour préparer des guides financiers qui répondent précisément aux besoins des Offices.</p>	<p>Comme antérieurement indiqué.</p> <p>Comme antérieurement indiqué.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE: April 28, 1978

RAPPORT DU VERIFICATEUR GENERAL
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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1977 RAPPORT	REPONSES AU 31 MARS 1978
<p>RESPONSABILITE AU TITRE DU PAIEMENT DES SUBVENTIONS VERSEES DANS LE CADRE DU PROGRAMME LAITIER</p> <p>La répartition des responsabilités financières entre les Offices, le ministère de l'Agriculture et la Commission canadienne du lait en ce qui concerne le paiement des subventions versées dans le cadre du programme laitier n'a pas été clairement définie, ce qui fait que les contrôles exercés sur ces paiements ont été inadéquats.</p> <p>Afin de tenter de résoudre ce problème, la Commission a demandé au Bureau des conseillers en gestion d'étudier cette question.</p> <p>L'étude une fois terminée, il faudrait que l'Office de stabilisation décrive clairement et rende officiels, de concert avec les cadres appropriés de la Commission canadienne du lait et du ministère de l'Agriculture, les rôles des personnes impliquées dans le processus de paiement des subventions, ce qui donnera une base solide à l'élaboration et au maintien de contrôles financiers satisfaisants sur les paiements.</p>	<p>Recommandation acceptée. Une étude d'experts-conseils a été effectuée et des mesures seront prises pour donner suite à cette recommandation.</p>	<p>Les discussions se continuent afin d'établir plus clairement les responsabilités entre la C.C.L. et O.S.P.A. concernant le traitement des paiements de subvention versé dans le cadre du programme laitier.</p> <p>L'étude d'experts-conseils a été reçue. Comme ci-dessus des discussions sont présentement en cours afin d'atteindre les contrôles internes suggérés.</p>

REponses A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE: April 28, 1978

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1977)NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REponses AGR STBN BRD
et Office des
produits agricolesOBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR
GENERALREponses DE L'ORGANISME EN 1977
RAPPORT

REponses AU 31 MARS 1978

CONTROLE INTERNE SUR LE PAIEMENT DES
SUBVENTIONS VERSEES DANS LE CADRE DU
PROGRAMME LAITIER

L'absence d'une définition claire des attributions en ce qui concerne le maintien de systèmes adéquats de contrôle interne sur ce programme de subventions a entraîné des lacunes sur le plan du contrôle interne qui devront être corrigées si l'on veut que le traitement du programme soit rigoureux.

Il faudrait qu'un examen détaillé des contrôles internes relatifs à l'ensemble du système de paiement des subventions soit entrepris une fois que les rôles de l'Office de stabilisation et de la Commission canadienne du lait auront été précisés. Le système de paiement devrait être modifié afin de corriger les lacunes actuelles et de mettre en oeuvre toute mesure additionnelle nécessaire à un contrôle financier efficace.

Des mesures seront prises pour arriver à une plus étroite collaboration et, en même temps, pour renforcer les contrôles internes comme suggéré.

REponses A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE: April 28, 1978

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1977)NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REponses AGR STBN BRD
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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISME EN 1977 RAPPORT	REponses AU 31 MARS 1978
<p>PAIE</p> <p>Afin d'améliorer le contrôle interne, le traitement des informations sur la paie devrait être séparé de la distribution des chèques.</p>	<p>Cela a été fait.</p>	<p>Comme antérieurement indiqué.</p>
<p>CONTROLE BUDGETAIRE</p> <p>Les fonds affectés aux Offices en matière de dépenses d'administration ont été bien inférieurs aux dépenses prévues, obligeant d'autres centres de responsabilité à virer les fonds additionnels nécessaires pour couvrir les dépenses excédentaires.</p> <p>Les Offices ont établi leurs budgets en fonction des fonds attribués et non en fonction des dépenses prévues.</p> <p>Afin d'établir un meilleur cadre en matière de responsabilité financière, il faudrait que le ministère de l'Agriculture soit tenu d'affecter les fonds d'après les dépenses d'administration prévues et d'établir des lignes directrices définissant le champ d'action des Offices d'après les niveaux prévus d'activité. Il faudrait que les Offices préparent sur cette base leurs budgets annuels de dépenses d'administration.</p>	<p>Recommandation acceptée en principe. Quelques ajustements ont été effectués dans les prévisions de programme mais on s'attend à ce que les principaux besoins administratifs nouveaux continuent à être présentés au gouvernement pour approbation comme partie des nouvelles autorisations de stabilisation.</p>	<p>Aucun commentaire supplémentaire.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE: April 28, 1978

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produits agricoles

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1977 RAPPORT	REPONSES AU 31 MARS 1978
<p>VERIFICATION INTERNE</p> <p>Le groupe de vérification interne s'occupe de l'examen de certains programmes de subvention mais non d'autres systèmes d'administration financière comme la sauvegarde des éléments d'actif, les politiques et les procédés budgétaires, le contrôle des dépenses et les systèmes de comptes rendus internes.</p> <p>Il faudrait que le groupe de vérification interne des Offices prépare et mette en oeuvre un plan de vérification conforme aux directives de vérification interne du Conseil du Trésor.</p> <p>Il faudrait que les Offices établissent un comité de vérification présidé par le gestionnaire-secrétaire dont relèverait le superviseur de la Vérification interne.</p> <p>La relation fonctionnelle entre le groupe de vérification interne et le directeur de la Vérification interne du ministère de l'Agriculture devrait devenir officielle et être consignée et communiquée à tous les intéressés.</p>	<p>Les Offices ont convenu de la nécessité de revoir complètement le rôle de la vérification interne et de mettre en oeuvre les recommandations d'après ce qui est proposé dans la présente étude.</p> <p>Recommandation acceptée. Nous y donnerons suite.</p> <p>Recommandation acceptée. Nous y donnerons suite.</p>	<p>L'aboutissement des discussions détaillées avec le Directeur de la vérification interne et l'Assistant du Député Ministre aux Finances et à l'Administration, l'Office est d'accord comme il a été suggéré que:</p> <p>a) la division de la vérification interne embauche trois années hommes additionnelles au sein de sa division et fourni un service dédié à l'OSPA, plutôt que l'OSPA le fasse elle-même. Il sera permis que les fonds budgétés pour les trois années hommes de l'OSPA soient périmés pour 1978-79, et que les fonds prévus pour les années subséquentes soient transférées. Ceci permettra une vérification plus efficace et consistante et fournira un élargissement du plan de la vérification, ainsi qu'une possibilité de carrière pour les individus dans la section de la vérification. Une position au sein de l'OSPA sera destinée à la coordination et aux détails de la vérification.</p> <p>b) Etant donné que les changements dans les responsabilités et les relations plus étroites des comptes rendus pour les fonctions de la vérification, la proposition qu'un comité de vérification séparé soit formé à l'intérieur de l'OSPA n'est plus nécessaire. Ce sujet sera efficace avec un champ d'action plus élaboré au sein d'un comité de vérification du ministère.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE: April 28, 1978

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1977)NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REPONSES AGR STBN BRD
et Office des
produits agricoles

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1977 RAPPORT	REPONSES AU 31 MARS 1978
<p>Il faudrait, si l'on utilise une méthode de vérification par systèmes conformément aux lignes directrices du Conseil du Trésor, préparer un calendrier d'ensemble des travaux afin de s'assurer que tous les systèmes d'administration financière sont vérifiés.</p> <p>Les activités de vérification du Bureau des services de vérification, pour ce qui est du programme des subventions versées dans le cadre du programme laitier, devraient faire l'objet d'un suivi et être coordonnées avec les activités du groupe de vérification interne.</p>	<p>Recommandation acceptée. Même commentaire que ci-dessus.</p> <p>Recommandation acceptée. Même commentaire que ci-dessus.</p>	<p>c) Une lettre de convention entre l'OSPA et la division de la vérification interne détaillant les responsabilités à accomplir.</p> <p>d) Une approche de la vérification par système sera incorporée par la division de la vérification interne.</p>
<p>RAPPORTS ANNUELS</p> <p>Les rapports annuels des Offices pour l'année terminée le 31 mars 1976 incluaient les états financiers mais non le rapport de l'Auditeur général sur ces états.</p> <p>Le rapport de l'Auditeur général en ce qui concerne les états financiers de l'Office des produits agricoles comportait des réserves par suite d'une surestimation des stocks.</p> <p>Les rapports annuels des Offices devraient contenir les états financiers et le rapport de l'Auditeur général sur ces états.</p>	<p>Il est présentement donné suite à cette recommandation.</p>	<p>Aucun commentaire supplémentaire.</p> <p>Signé: _____ Président Office de stabilisation des prix agricoles</p>

APPENDICE «PA-46»

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
ÉTUDE SUR LA GESTION ET LE CONTRÔLE FINANCIERS
ÉTAT DU PROGRAMME AU 1978 MARS 31

L'ÉNERGIE ATOMIQUE DU CANADA, LIMITÉE

Recommandations	Mesures prises à ce jour	Mesures restant à prendre
<p><u>Rôle de la gestion financière</u></p> <p>3.7 (4.18) Les cadres supérieurs, de concert avec le Conseil d'administration devraient <u>établir</u> et faire connaître une politique concernant le <u>rôle de la gestion financière</u> à l'EACL, qui délimiterait les responsabilités du personnel financier et exploitant et qui augmenterait l'implication du personnel financier dans la planification, la budgétisation, le développement des coûts, les systèmes de mesure de la performance, la formation des prix, etc.</p>	<p>Les objectifs financiers et les politiques générales ont été incorporés dans des documents qui définissent les responsabilités et le rôle financier des postes clés. De plus, les descriptions de tâche ont été révisées pour y incorporer des responsabilités financières. La participation active du personnel financier est réalisée au Siège social et dans les établissements de l'EACL, en ce qui concerne les rapports sur le coût des projets, les budgets de contrôle, etc.</p>	<p>La révision se poursuit,</p>
<p><u>Organisation de la fonction financière</u></p> <p>3.8 (5.15) Afin de donner plus d'importance aux tâches normalement liées à la fonction de contrôle, les modalités de l'organisation actuelle devraient être modifiées en <u>séparant la responsabilité du contrôle de celle de la trésorerie</u> qui sont actuellement confiées toutes les deux à une seule personne.</p>	<p>La fonction «contrôle» a été séparée de la fonction «trésorerie». On attache beaucoup d'importance à la fonction «contrôle».</p> <p>Le contrôleur de l'EACL et son adjoint sont en poste ainsi que les contrôleurs des Groupes (électronucléaire, eau lourde et produits commerciaux), des Centres de recherches (Chalk River et Whiteshell) et des réalisations de l'EACL à l'étranger (Cordoba, Wolsung).</p>	<p>L'adoption de systèmes de gestion financière faisant appel aux ordinateurs est en cours.</p>
<p>3.9 (5.16) Afin de réaliser le renforcement de la fonction financière qu'exigent l'importance et la complexité actuelles des opérations, qui d'ailleurs risquent de s'amplifier lors de la croissance prévue de ces opérations, l'EACL devrait <u>créer un poste de Vice-Président (Finances)</u>.</p>	<p>M. J. Hardwick a été engagé en février 1977 comme Vice-Président (Finances).</p>	
<p>3.10 (5.22) L'EACL devrait s'assurer que son <u>personnel financier</u> possède à la fois la <u>compétence technique</u> et les <u>aptitudes gestionnaires</u> requises pour que l'entreprise ait des cadres financiers à la hauteur de leurs tâches.</p>	<p>Le programme de recrutement est en cours. Le personnel recherché devra s'impliquer directement dans les affaires de l'EACL.</p>	<p>Un objectif est de renforcer le personnel financier et de le perfectionner par des recyclages et des remplacements.</p>

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
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 ÉTAT DU PROGRAMME AU 1978 MARS 31

L'ÉNERGIE ATOMIQUE DU CANADA, LIMITÉE

Recommandations	Mesures prises à ce jour	Mesures restant à prendre
<p>3.11 (5.32) Il y a lieu d'établir un <u>système éprouvé de direction fonctionnelle</u> en ce qui concerne les questions financières pour s'assurer que toutes les activités financières de l'EACL sont gérées en fonction de normes appliquées logiquement et pour fournir au personnel financier des Divisions d'exploitation, l'appui technique requis.</p>	<p>Le Vice-Président (Finances) assume un rôle direct dans les affaires de l'EACL. Il est, en particulier, responsable de l'application des changements suggérés par le Comité d'organisation. Le but de ce rôle important que joue le Vice-Président (Finances) est d'assurer l'uniformité des modalités de la gestion financière.</p>	<p>Les politiques et procédures financières de l'EACL sont en voie d'actualisation.</p> <p>Le rôle de la Division des Finances du Siège social par rapport aux Divisions d'exploitation sera clairement défini à mesure que les changements seront apportés.</p> <p>On procède actuellement à l'établissement de normes et à la révision des coûts et des agents financiers font partie intégrante des équipes qui négocient les contrats.</p>
<p>3.12 (5.41) L'EACL devrait donner la priorité à la <u>préparation d'un manuel financier</u> qui comporterait des renseignements sur les politiques et les systèmes financiers ainsi que sur les responsabilités et les pouvoirs du personnel financier et du personnel d'exploitation ayant des obligations financières.</p>	<p>Des formats de comptes rendus financiers ont été établis pour les Divisions d'exploitation. On les applique actuellement à titre d'essai au Groupe électronucléaire, au Groupe de l'eau lourde et au Groupe des produits commerciaux. On a adopté des politiques pour la budgétisation, le contrôle des dépenses en capital, etc.</p>	<p>La révision des politiques et procédures financières est en cours. Le manuel de planification financière et de budgétisation sera complété.</p>
<p>3.13 (5.50) <u>Des descriptions d'emplois devraient être préparées</u> conformément à la politique qui régira le rôle du personnel financier à l'EACL. Ces descriptions comprendront les aptitudes requises, les tâches et les responsabilités de chaque <u>poste financier</u>. Le premier responsable des finances à l'EACL devrait participer à l'élaboration de ces conditions d'emploi.</p>	<p>Le Vice-Président (Finances) a fait réviser l'organisation financière. On a maintenant terminé la préparation des descriptions d'emploi, y compris le rôle de chacun et ses responsabilités.</p>	<p>Les descriptions d'emploi seront constamment mises à jour pour répondre aux changements évolutifs.</p>
<p>3.14 (5.60) Tout <u>pouvoir de signature</u> délégué doit être clairement documenté et <u>porté à la connaissance</u> de tous les services de l'EACL et un système de <u>contrôle approprié</u> devrait être développé pour s'assurer qu'il en sera ainsi.</p>	<p>Une politique touchant les autorisations de signer pour l'EACL a été développée, approuvée et émise par le Conseil d'administration. La procédure relative à l'autorisation des dépenses en capital a été actualisée.</p>	
<p><u>Estimation des coûts et contrôle des projets</u></p> <p>3.15 (6.45) L'EACL devrait donner une haute priorité au développement et à l'application d'un système complet d'estimation des coûts et de contrôle des projets qui comprendrait au moins les caractéristiques suivantes:</p>		

Organisation

- affectation des responsabilités à divers groupes
- procédures d'examen, d'approbation et de communication
- politique concernant les charges interdivisions

Estimation

- normes de définition des projets comprenant des données conceptuelles de base et des notions d'ingénierie
- normes et bases pour préparer les estimations de coût, comprenant des dispositions pour les faux frais et garanties
- projections du cash flow
- liste de contrôle pour s'assurer que tout est fait

Formation des prix

- politiques touchant la formation des prix, l'évaluation des risques et les recouvrements pour les réacteurs nucléaires et l'eau lourde
- modulation et durée de la validité des estimations, y compris les révisions après soumission ou découlant de négociations.

Contrôle des projets

- normes pour les systèmes de gestion et d'information touchant les projets afin d'assurer leur intégration appropriée avec les systèmes corporatifs de comptes rendus financiers
- contrôle des estimations relatives aux faux frais et à l'escalade des prix
- mesure dans laquelle la gestion des projets peut dépendre des données provenant des fournisseurs
- fiabilité des données

On a achevé une étude approfondie concernant des systèmes de gestion des projets et on met actuellement en application un plan d'action qui devrait apporter des améliorations substantielles.

Groupe électronucléaire

Les caractéristiques essentielles comprennent la rédefinition des tâches afin que les objectifs de contrôle et de responsabilité puissent être atteints à tous les paliers de la gestion des projets.

D'importants changements ont été effectués pour lesquels on a établi une équipe spéciale comprenant six agents professionnels à plein temps de l'EACL (travaillant conformément avec des consultants) a été formée et coiffée par un comité de gestion. Le travail a été réparti en 6 groupes et coordonné par un septième.

Groupe de l'eau lourde

On a défini les besoins en ce qui concerne la gestion des projets et on en a parlé avec les principaux entrepreneurs. La mise en application des nouvelles procédures est en cours.

On a révisé l'organisation des équipes de gestion des projets. On a signé des contrats pour le personnel supplémentaire destiné aux projets de Wolsung et de Cordoba. Des formulaires de compte rendu standardisés permettant de renseigner le Conseil d'administration au sujet de l'état d'avancement des projets ont été présentés. Ils doivent faire l'objet d'une nouvelle étude.

La mise en application va continuer.

L'évaluation financière complète de tous les projets importants a maintenant lieu sur une base constante.

La mise en application va continuer. Un manuel d'estimation et un manuel financier pour les projets sont en voie d'élaboration.

Le groupe de l'eau lourde va bénéficier des modes de contrôle actuellement développés au Groupe électronucléaire.

Le personnel supplémentaire engagé par contrat est maintenant sur les lieux. La réévaluation de tous les grands projets est une responsabilité constante.

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
ÉTUDE SUR LA GESTION ET LE CONTRÔLE FINANCIERS
ÉTAT DU PROGRAMME AU 1978 MARS 31

L'ÉNERGIE ATOMIQUE DU CANADA, LIMITÉE

6-6-1978

Comptes publics

Recommandations	Mesures prises à ce jour	Mesures restant à prendre
<p><u>Contrôle des projets (suite)</u></p> <ul style="list-style-type: none"> - fréquence de la mise à jour des coûts. - normes pour le libellé et la fréquence des rapports 		
<p><u>Informatique</u></p> <p>3.16 (7.19) <i>Les responsabilités</i> en matière de service du <i>groupe d'informatique du Siège social</i> devraient être élargies afin d'englober toute l'organisation. On devrait <i>mettre au point des procédures</i> pour s'assurer que les services d'informatique fournis soient toujours d'une qualité égale, partout à l'EACL.</p> <ul style="list-style-type: none"> • développement et communication d'une politique établissant les responsabilités et les pouvoirs du groupe des systèmes, y compris son implication dans le système global d'informatique gestionnaire • remise au groupe des systèmes d'une responsabilité corporative pour les services d'informatique ayant trait aux systèmes de gestion financière et d'exploitation • préparation d'un plan corporatif touchant la portée, le développement et la mise en application des systèmes d'informatique • établissement de relations fonctionnelles parmi le personnel et développement de liens de communication pour identifier les lieux où des solutions communes peuvent être partagées par les divisions exploitantes • Coordination du hardware, du software et des ressources humaines pour assurer un niveau adéquat en matière de services d'informatique, et • établissement d'un programme permettant de contrôler et d'évaluer l'efficacité des services d'informatique dans tous les établissements de l'EACL sans oublier des questions comme le coût, la qualité, etc. 	<p>Le programme de réorganisation et de recrutement est en bonne voie. Les politiques touchant la planification et le contrôle des services d'informatique ont été publiées.</p> <p>On s'est procuré des ensembles de programmes d'application pour les grands livres de comptes généraux, les budgets, la comptabilité des projets, le contrôle des heures des ingénieurs et les comptes à payer. Les firmes de services ont commencé à s'en servir.</p> <p>Les éléments d'ordinateur nécessaires pour le Centre de calcul de l'EACL ont été commandés et ils devraient être livrés en novembre 1978. Des terminaux de type standard ont été choisis pour les divers établissements de l'EACL et leur installation a commencé.</p> <p>On a conçu des procédures permettant de planifier et de contrôler les services d'informatique sur une base globale couvrant l'ensemble de l'EACL. On pourra, de cette façon, évaluer les activités de façon efficace, en particulier en ce qui concerne la qualité et le coût.</p>	<ol style="list-style-type: none"> 1) Recrutement complet du personnel dans la Section des opérations. 2) Installation d'un nouvel ordinateur et de liaisons avec les terminaux des établissements. 3) Continuation de la mise en vigueur des nouveaux systèmes de contrôle financier. 4) Récupération des travaux confiés aux firmes de services.

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
ÉTUDE SUR LA GESTION ET LE CONTRÔLE FINANCIERS
ÉTAT DU PROGRAMME AU 1978 MARS 31

L'ÉNERGIE ATOMIQUE DU CANADA, LIMITÉE

Recommandations	Mesures prises à ce jour	Mesures restant à prendre
<p><i>Vérifications internes</i></p> <p>3.17 (9.11) Il y a lieu d'instaurer des vérifications internes plus efficaces; le groupe doit être déchargé de toutes les activités ne concernant pas les vérifications internes et même des activités prévérifications internes; la préparation des manuels financiers et les responsabilités touchant la comptabilité doivent être confiées à d'autres personnels financiers.</p>	<p>On a donné suite à cette recommandation.</p>	
<p>3.18 (8.12) <i>Une fonction opérationnelle de vérification doit être établie et dotée d'un personnel compétent.</i></p>	<p>La compétence du personnel a été améliorée grâce au recrutement.</p>	<p>On continue d'engager du personnel afin de remplir les postes vacants. La fonction de vérification deviendra pleinement opérationnelle dès que les effectifs le permettront.</p>
<p>3.19 (8.20) Afin d'assurer l'indépendance et l'objectivité de groupe des vérifications internes, le responsable des vérifications comptables et du contrôle des procédures devrait rendre compte de ses activités au Vice-Président (Finances) proposé ci-dessus ou au Comité des vérifications qui existe déjà.</p>	<p>Le chef des vérifications internes dépend directement du Vice-Président (Finances) et une liaison a été établie avec le Comité de vérification.</p>	<p>Liaison continue avec le Comité de vérification.</p>
<p>3.20 (8.21) Afin d'obtenir de meilleurs comptes rendus et d'établir de meilleures relations hiérarchiques au sein du groupe des vérifications internes, <i>le volume des vérifications et les priorités devraient faire l'objet d'interventions stimulantes et de contrôles périodiquement.</i></p>	<p>Le volume des vérifications et la priorité qui leur revient sont constamment passés en revue par le service des vérifications internes et par le Vice-Président (Finances).</p>	<p>Les programmes de vérification seront examinés de temps à autre par le personnel du Vérificateur Général.</p>
<p>3.21 (8.26) Pour rendre la fonction des vérifications internes plus efficace et pour obtenir une meilleure participation au processus de gestion, les mesures suivantes devraient être prises:</p> <ul style="list-style-type: none"> • <i>le champ des vérifications internes devrait être agrandi</i> de façon à comprendre la revue des procédures et des techniques relatives à la préparation des budgets, aux comptes rendus touchant les contrôles budgétaires et les finances internes ainsi que tous les aspects de l'informatique; 	<p>Un plan d'action et de recrutement a été mis sur pied.</p>	<p>Le programme de recrutement se poursuit.</p> <p>De nouvelles procédures de vérification vont permettre de réviser les techniques et les procédures de budgétisation, le contrôle de la budgétisation, les comptes rendus financiers internes et l'informatique.</p>

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ÉTAT DU PROGRAMME AU 1978 MARS 31

L'ÉNERGIE ATOMIQUE DU CANADA, LIMITÉE

Recommandations	Mesures prises à ce jour	Mesures restant à prendre
<p><u>Comptes rendus financiers</u></p> <ul style="list-style-type: none"> • on <u>devrait mettre en œuvre</u>, progressivement, <u>des techniques de vérification fondées sur des systèmes</u> jusqu'à ce que tous les systèmes financiers importants soient inclus; • les <u>questionnaires de contrôle interne</u> employés par le groupe des vérifications internes <u>devraient être conçus</u> pour répondre au besoins de l'EACL; • les <u>comptes rendus de vérifications internes</u> devraient être améliorés en <u>documentant tous les travaux effectués</u> et en <u>rendant plus clair</u> le sens des observations relatives aux vérifications; et • <u>les dossiers des vérifications internes devraient être pleinement documentés.</u> 	<p>Des techniques de vérification adaptées aux systèmes ont été adoptées.</p> <p>On a préparé des questionnaires ayant trait aux contrôles internes pour répondre aux besoins de l'EACL.</p> <p>Des améliorations appropriées ont été apportées.</p> <p>Le format des dossiers des vérifications internes a été modifié pour que le travail effectué soit parfaitement documenté et pour que les résultats et les opinions soient bien étayés.</p>	<p>Des perfectionnements ou des changements seront effectués selon les besoins.</p> <p>Les comptes rendus des vérifications internes continueront d'être améliorés pour que les résultats de ces vérifications soient clairement présentés.</p>
<p><u>Planification financière</u></p> <p>3.22 On devrait s'efforcer d'élaborer un <u>plan financier intégré à long terme</u>. Ce plan devrait être <u>constamment passé en revue</u> et tous les changements devraient être soumis à l'approbation du Conseil d'administration.</p>	<p>La fonction de planification financière dépend directement du Vice-Président (Finances). Un plan à court terme a été adopté et des prévisions ont été établies pour les trois prochaines années. Une procédure a été mise au point pour la planification à long terme.</p> <p>On a développé et on utilise des procédures applicables aux principaux éléments du manuel de planification financière et de budgétisation.</p>	<p>On devra compléter le plan financier détaillé et mettre en œuvre le cycle de planification à long terme en tant qu'élément clé du processus de gestion.</p>

**RAPPORT DU VÉRIFICATEUR GÉNÉRAL
ETUDE SUR LA GESTION ET LE CONTRÔLE FINANCIERS
ÉTAT DU PROGRAMME AU 1978 MARS 31**

L'ÉNERGIE ATOMIQUE DU CANADA, LIMITÉE

Recommandations	Mesures prises à ce jour	Mesures restant à prendre
<p>3.23 L'EACL devrait passer en revue systématiquement les comptes rendus financiers de son Groupe électronucléaire, de son Groupe de l'eau lourde et de ses établissements de R&D pour s'assurer que leur contenu et leur format décrivent bien les résultats financiers des opérations en fonction des objectifs fixés par les dirigeants.</p>	<p>On a adopté les formats révisés de compte rendu et on s'en sert.</p>	<p>On continuera d'examiner les formulaires de compte rendu et de les réviser s'il le faut.</p>

1978 avril

L'Énergie Atomique du Canada, Limitée

Ross Campbell
Président du Conseil d'administration

APPENDICE «PA-47»

DATE: Le 19 mai 1978

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

RAPPORT DU VERIFICATEUR GENERAL
(31 mars 1977)NOM DU MIN. / ORGANISME / SOCIETE
AUTEUR DES REPONSES: Conseil des
Arts du Canada

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1977 RAPPORT	REPONSES AU 31 MARS 1978
<p>Les fonctions du directeur adjoint et trésorier ne comprennent pas toutes les responsabilités que l'on attribue normalement au poste de cadre supérieur des finances. Le Conseil des Arts voit son rôle comme celui d'un trésorier s'occupant de fonctions de comptabilité, de garde et de secrétariat. En conséquence, le cadre supérieur des finances n'assume pas réellement toutes les tâches d'évolues à un contrôleur. En outre, sa participation aux questions financières, à part l'administration, est très limitée. Les responsabilités du personnel clé financier n'ont pas été consignées et on n'a ni établi ni communiqué aux gestionnaires de division et à leur personnel financier les liens hiérarchiques officiels du poste de cadre supérieur des finances.</p> <p>Le rôle financier et le niveau hiérarchique du directeur adjoint et trésorier devraient s'accroître de façon importante, être consignés de façon appropriée et communiqués aux employés de manière qu'il soit effectivement en mesure d'accomplir ses devoirs de cadre supérieur des finances.</p> <p>Le cadre supérieur des finances devrait donner des directives et des conseils fonctionnels aux employés exerçant des fonctions à caractère financier afin qu'il y ait coordination des responsabilités financières qu'ils assument.</p>	<p>Le rôle du trésorier du Conseil des Arts a traditionnellement été orienté vers les services administratifs dans le cadre desquels il est directement responsable des finances, de la gestion du personnel, des services de bureau et autres services de soutien. Dans le secteur des programmes, son rôle se limite à l'élaboration de procédés et au contrôle de l'application et du respect de ces derniers.</p> <p>Antérieurement à cette étude, le Conseil des Arts avait demandé une consignation complète de toutes les descriptions de poste. Au cours de ce processus, le Conseil a tenu compte des recommandations de l'équipe d'étude de l'Auditeur général.</p> <p>Le poste de trésorier a été défini de manière à y inclure l'utilisation du système de gestion financière sûr dans tout le Conseil des Arts.</p> <p>Les descriptions de poste de tous les employés ayant des responsabilités financières contiennent maintenant les liens fonctionnels les rattachant au trésorier à titre de cadre supérieur des finances.</p>	<p>Les fonctions du directeur adjoint et trésorier décrites dans la nouvelle description de poste, approuvée le 21 juillet 1977 par l'agent principal de direction, ont été révisées conformément à la recommandation du rapport sur l'étude de la gestion et du contrôle financier.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISME EN 1977 RAPPORT	L'ENERGIE A FINANCER
<p>Il conviendrait de rédiger et de publier les descriptions de poste des employés ayant des responsabilités financières. Il faudrait y définir clairement leurs fonctions et la nature de leurs liens hiérarchiques avec le cadre supérieur des finances.</p> <p>Bien qu'il existe des plans préliminaires du guide des procédés financiers, on n'a pas arrêté la date à laquelle il sera terminé et on n'y a pas affecté du personnel compétent à plein temps.</p> <p>Il faudrait accorder la priorité à l'achèvement et à la diffusion du manuel d'administration financière en voie d'élaboration.</p> <p>Il faudrait élaborer un programme de formation en administration financière qui reçoive l'approbation du cadre supérieur des finances et réponde aux besoins des agents financiers et des gestionnaires de programmes.</p>	<p>Les descriptions de poste susmentionnées sont en voie d'approbation par la direction et seront publiées en juillet 1977.</p> <p>Le Conseil des Arts a retenu les services d'un cabinet d'experts-conseils en gestion qui doit, entre autres, l'aider à produire un guide des procédures financières axé sur l'informatique.</p> <p>Ces experts aideront le Conseil à compléter le programme de formation du personnel en ce qui a trait aux méthodes et procédés financiers.</p>	<p>Le rôle financier et les fonctions hiérarchiques énoncés dans toutes les descriptions de poste approuvées le 21 octobre 1977 sont aussi définis dans le guide de l'administration financière en voie d'achèvement.</p> <p>Les chapitres du guide des procédés financiers qui concernent les politiques financières, le traitement des formulaires et les opérations sont terminés. Les importantes directives relatives aux méthodes comptables sont rédigées et mises en application à mesure que se fait l'informatisation. Le chapitre sur la délégation de pouvoirs en est à sa première rédaction. Le chapitre sur la structure des rapports est terminé.</p> <p>En cours</p>
<p>Le cadre supérieur des finances participe peu à l'élaboration du système informatique. Les calendriers de travail ne donnent pas de date pour la fin des travaux et ne prévoient pas d'examen du système et de ses contrôles par le CSF. Les documents actuels sur les systèmes sont de nature technique et ne peuvent servir à l'initiation des utilisateurs.</p>		

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSES DE L'ORGANISME EN 1977 RAPPORT	
<p>Il faudrait élaborer un plan de mise en oeuvre qui comporte des échéanciers précis en ce qui a trait à l'adoption du système informatique et à l'élaboration des moyens de contrôler le système, d'y initier les utilisateurs et d'y former le personnel.</p> <p>Le cadre supérieur des finances devrait prendre une part active aux aspects des systèmes informatiques touchant les rapports financiers et veiller à la pertinence des contrôles internes.</p> <p>Il faudrait veiller à ce que la documentation destinée à la direction et aux utilisateurs soit disponible dans les meilleurs délais et accessible aux employés dépourvus de connaissance techniques.</p> <p>Il faudrait renforcer le contrôle interne de l'ensemble des opérations du Conseil des Arts afin d'assurer la fiabilité de ses registres comptables, la protection de ses biens et l'exactitude des renseignements financiers.</p> <p>La prise des mesures suivantes est une priorité:</p> <p>il faudrait obtenir des employés autorisés à signer, des spécimens de signature et les fournir aux agents appropriés du Conseil des Arts;</p>	<p>L'instauration du système informatique, y compris la conversion des dossiers et la production d'un guide des procédés financiers destiné aux utilisateurs, est prévue pour la fin d'octobre 1977. Le cabinet d'experts-conseils mentionné ci-dessus doit prouver, à la satisfaction du cadre supérieur des finances, que les contrôles internes du système informatique et les rapports financiers produits à l'aide de ce dernier seront adéquats.</p> <p>Les recommandations de l'équipe d'étude ont entraîné les mesures correctives suivantes.</p> <p>En voie d'application.</p>	<p>L'informatisation est en cours. Sur les seize centres de responsabilité, quatre fonctionnent parallèlement au système actuel. A la mi-juin, seul sera utilisé le système informatique. Les douze centres restant devraient être convertis fin septembre prochain, notamment les comptes à payer, le grand livre général, les comptes à recevoir et le contrôle du budget.</p> <p>Le guide des procédés a été rédigé de façon à éviter toute technicité superflue de vocabulaire.</p> <p>Fait</p>
<p>L'original des factures des fournisseurs ne devraient pas être envoyés aux employés chargés de la réception des marchandises, à cause de la possibilité de suppression de ces factures pour camoufler des articles manquants;</p>	<p>Recommandation acceptée.</p>	

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISME EN 1977 RAPPORT	
<p>Il faudrait indiquer sur les factures, au moyen d'un timbre, les étapes de la vérification à priori à exécuter avant la certification de paiement et chacun des vérificateurs devrait apposer ses initiales;</p> <p>les factures et leurs pièces justificatives devraient être annulées une fois les chèques signés;</p> <p>les factures devraient être mises en lots avant leur acquittement;</p> <p>le contrôle de la machine à signer les chèques devrait être réparti entre deux personnes;</p> <p>il faudrait demander à une personne étrangère à l'émission et à l'inscription des chèques de procéder à la conciliation mensuelle du nombre de chèques émis et des registres des déboursés;</p> <p>il y aurait lieu de confier à plus d'une personne l'établissement des données de la paie et la distribution des chèques;</p> <p>la comptable en chef devrait approuver et signer le registre de la paie avant la distribution des chèques;</p>	<p>Ce procédé est maintenant en vigueur.</p> <p>Une perforatrice sera utilisée pour annuler les factures payés et autres documents une fois le paiement effectué.</p> <p>La mise en lot retarderait le traitement des factures dans le cadre des opérations manuelles actuelles. Une fois le système informatique en vigueur, nous ferons la mise en lots.</p> <p>La répartition est maintenant faite.</p> <p>Nous sommes à élaborer un système permettant d'effectuer la conciliation entre le nombre de chèques émis et les registres des déboursés au cours des procédés normaux de fermeture en fin de mois.</p> <p>La répartition est maintenant faite.</p> <p>Le chef ou le chef adjoint de la division de l'Administration certifiera la feuille de paie.</p>	<p>Fait</p> <p>La mise en lots des factures se fait au fur et à mesure de l'informalisation.</p> <p>Suivant la recommandation, le nombre de chèques émis chaque mois est actuellement comptabilisé par une personne étrangère à l'émission et à l'inscription des chèques.</p> <p>Le nouveau système informatique facilitera ce processus en fournissant, au départ, un registre et une liste des chèques annulés. Grâce aux mesures prévues, on disposera d'une liste des chèques dûs, ce qui rendra plus aisée la réconciliation bancaire.</p> <p>Fait</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISME EN 1977 RAPPORT	
<p>il faudrait élaborer des méthodes permettant:</p> <ul style="list-style-type: none"> - l'établissement des factures pour toute location de la banque d'oeuvre d'art; - la consignation de tous les comptes à recevoir au registre auxiliaire; et - l'établissement d'un solde chronologique mensuel des comptes, aux fins de leur examen par la direction; <p>tous les chèques reçus devraient faire l'objet d'un endossement restrictif;</p> <p>deux personnes distinctes devraient s'occuper d'inscrire les recettes de caisse et de faire les dépôts en banque;</p> <p>c'est une personne étrangère aux recettes de caisse et aux inscriptions qui devrait confronter les entrées au brouillard de caisse à celles des livres comptables;</p> <p>L'entreposage et l'expédition des oeuvres d'art ne devraient pas relever de la même personne, ou alors chaque livraison devrait être immédiatement précédée d'une autorisation délivrée par une personne étrangère à l'entreposage et à l'expédition; et</p> <p>la vérification matérielle annuelle des oeuvres d'art, du mobilier et du matériel devrait être confiée à des personnes étrangères aux services des achats, de l'entreposage et de l'enregistrement.</p>	<p>Nous sommes à réviser le système de facturation.</p> <p>A l'avenir, tous les comptes à recevoir seront inscrits dans les registres auxiliaires et une balance de vérification chronologique sera préparée périodiquement afin que l'on puisse envoyer des rappels aux clients selon un calendrier.</p> <p>Recommandation appliquée.</p> <p>Des mesures correctives ont été prises en mai 1977.</p> <p>La conciliation entre le brouillard de caisse et les livres comptables sera effectué à tous les mois par le vérificateur interne.</p> <p>La liste de contrôle sera comparée au bordereau d'expédition et, avant la livraison, sera signée soit par un agent de liaison, soit par le curateur, soit par un administrateur, de la Banque d'oeuvres d'art.</p> <p>Pour des motifs d'ordre pratique, l'inventaire annuel des oeuvres d'art est confié à des personnes capables de reconnaître les tableaux ou les estampes par le titre et le nom de l'artiste. Cependant, le Conseil des Arts leur adjointra une personne ne faisant pas partie du personnel de la Banque d'oeuvres d'art, de préférence une</p>	<p>Depuis le 1er avril, les oeuvres louées par la Banque d'oeuvres d'art sont facturées sur des factures pré-numérotées</p> <p>Les comptes à recevoir sont inscrits dans des livres auxiliaires. Les balances de vérification sont établies tous les trois mois. Des rappels sont envoyés chaque mois à nos clients.</p> <p>Le vérificateur interne confronte la feuille de caisse aux registres comptables.</p> <p>Fait</p> <p>Fait</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISME EN 1977 RAPPORT	
<p>L'efficacité de la vérification interne est limitée par la portée, l'approche et l'orientation de la vérification.</p> <p>Les fonctions du vérificateur interne devraient être révisées de manière à mieux tenir compte des responsabilités de vérification énoncées dans le Guide d'administration financière du Conseil du Trésor. En particulier, la section de la vérification interne devrait:</p> <ul style="list-style-type: none"> - adopter une approche de vérification lui permettant de couvrir toutes les opérations financières importantes du Conseil des Arts au cours d'un cycle de vérification de trois ans; - diriger ses efforts, de plus en plus vers la vérification analytique et l'évaluation des systèmes; - vérifier toutes les facettes du traitement électronique des données; - évaluer les systèmes en contrôles financiers utilisés dans tout le Conseil des Arts; - signaler, le plus tôt possible, les faiblesses qu'elle a remarquées dans les systèmes vérifiés en présentant des rapports succincts ou des précis, suivis de rapports plus détaillés lorsque cela s'avère nécessaire; et 	<p>personne ne faisant pas partie du Conseil, dès le prochain inventaire. La vérification annuelle du mobilier et du matériel est faite par un minimum de trois personnes; ce nombre garantit donc une certaine sécurité.</p> <p>Le vérificateur interne du Conseil des Arts a démissionné le 1er juin 1977 et nous sommes actuellement à lui chercher un successeur. Le Conseil des Arts accepte les recommandations du rapport.</p>	<p>L'actuel vérificateur interne est entré en fonction le 1er octobre 1977.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISME EN 1977 RAPPORT	
<p>- effectuer des vérifications de suivi afin d'évaluer les mesures prises par suite des rapports.</p> <p>Il faudrait mettre sur pied un comité de vérification composé de membres du Conseil et de cadres supérieurs afin d'assurer une portée et une étendue de vérification suffisantes à l'égard de la vérification financière interne et la prise de mesures efficaces par suite des conclusions et recommandations de la vérification.</p> <p>In n'existe pas de procédés écrits pour la préparation des plans et des budgets.</p> <p>Le cadre supérieur des finances devrait voir à ce que les procédés pour la préparation et l'examen des prévisions de programme et du budget principal des dépenses soient consignés et à ce que les responsabilités associées à chaque processus soient clairement énoncées.</p> <p>Il faudrait mettre au point, consigner et distribuer des procédés en ce qui concerne le contrôle et l'approbation des virements et transferts budgétaires afin d'éliminer la possibilité de modification des budgets internes sans l'autorisation voulue.</p>	<p>Le Comité exécutif du Conseil des Arts servira périodiquement de comité de vérification, comme il a été recommandé.</p> <p>Au cours de la révision de ses procédés financiers, le Conseil des Arts verra à la préparation de procédés écrits en vue de la préparation et de l'examen des prévisions de programme.</p> <p>Le guide des procédés financiers en voie d'élaboration traitera du contrôle des virements et des transferts budgétaires.</p>	<p>Fait</p> <p>En cours</p> <p>Fait</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISMES EN 1977 RAPPORT	
<p>Les rapports de gestion financière pourraient être plus efficaces.</p> <p>Les dépenses budgétées contenues dans les rapports financiers devraient être un reflet des tendances reconnues ou prévues des dépenses afin de donner toute sa signification à l'analyse des écarts par rapport aux dépenses vérifiables.</p> <p>Les rapports financiers devraient être préparés en temps voulu. Ils devraient être mensuels plutôt que trimestriels.</p>	<p>Le Conseil prévoit que le système informatique en voie d'élaboration fournira des rapports plus opportuns et plus détaillés.</p> <p>Recommandation acceptée.</p> <p>Les rapports financiers sont préparés trimestriellement pour coïncider avec les réunions du Conseil. Cepenat, au cours du dernier trimestre, on les a préparés mensuellement.</p>	<p>Le chapitre sur la structure des rapports est achevé et les rapports feront ressortir les écarts des tendances prévues des dépenses.</p> <p>Le Directeur,</p> <p>Charles A. Luissier</p>
	<p>REponses DE L'ORGANISMES EN 1977 RAPPORT</p>	

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

APPENDICE «PA-48»

DATE 27 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL (31 MARS 1976)

SOCIÉTÉ RADIO-CANADA

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1976 RAPPORT	RÉPONSE AU 31 MARS 1977	RÉPONSE AU 31 MARS 1978
<p>ROLE DU FONCTIONNAIRE SUPÉRIEUR DES FINANCES</p> <p>Le vice-président aux Finances ne relève pas du fonctionnaire administratif en chef de la Société, et la structure hiérarchique et fonctionnelle n'a pas été assez clairement définie.</p> <p>Le rôle et les rapports hiérarchiques du vice-président aux Finances devraient être éclaircis et renforcés afin de lui permettre de remplir ses attributions de fonctionnaire en chef des finances de façon plus efficace.</p> <p>FORMATION DU PERSONNEL</p> <p>Bien que le vice-président aux Finances encourage activement les employés à se perfectionner, les programmes de formation sont axés sur la satisfaction des besoins techniques du personnel financier de la Société et non pas sur l'épanouissement personnel de la carrière. Le service des Ressources humaines a reconnu dernièrement cet aspect de la</p>	<p>Nous examinerons le rôle et les rapports hiérarchiques du vice-président aux Finances pendant l'année financière en cours.</p>	<p>Le vice-président aux finances relève du vice-président exécutif, mais pour les questions financières d'importance majeure, il relève à la fois du président et du vice-président exécutif.</p>	<p>Aucune modification au statut.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE 27 avril 1978

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SOCIÉTÉ RADIO-CANADA

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1976 RAPPORT	RÉPONSE AU 31 MARS 1977	REPOSE AU 31 MARS 1978
<p>planification des carrières.</p> <p>Il faudrait appuyer et encourager les efforts que fait actuellement le service des Ressources humaines pour donner de l'impulsion aux programmes de formation du personnel déjà existants en leur adjoignant un programme de formation individuelle et d'orientation professionnelle.</p> <p>INFORMATIQUE</p> <p>Le groupe des systèmes informatiques de la Société n'a pas exercé une influence assez forte en ce qui a trait à l'élaboration de la politique. Il s'ensuit que les groupes des systèmes de divisions n'ont pas reçu suffisamment de directives et qu'ils ont eu tendance à adopter des lignes de conduite indépendantes visant à satisfaire les besoins locaux. Vu l'absence de lignes directrices et de direction fonctionnelle au sein de la Société, divers types d'ordinateurs ont fait leur apparition et des systèmes informatiques ont été mis sur</p>	<p>Recommandation acceptée.</p>	<p>Le service des ressources humaines a pris d'autres initiatives dans l'élaboration de programmes concernant le perfectionnement individuel et les plans de carrière. Il donne maintenant l'exemple.</p>	<p>Les programmes structurés de perfectionnement doivent commencer en 1978-79.</p>

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SOCIÉTÉ RADIO- CANADA

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1976 RAPPORT	RÉPONSE AU 31 MARS 1977	RÉPONSE AU 31 MARS 1978
<p> pied sans aucune coordination.</p> <p>Un cadre supérieur devrait être nommé, qui serait chargé d'assumer la responsabilité générale de la fonction informatique de la Société, et:</p> <ul style="list-style-type: none"> . de veiller à ce que les attributions et pouvoirs du groupe des systèmes soient clairement définis pour ce qui est de son rôle touchant les questions d'informatique de la Société et de la nature de ce rôle par rapport aux activités informatiques des divisions; . d'établir un plan global pour l'élaboration et à la mise en oeuvre de systèmes informatiques pour la Société; . de coordonner l'utilisation des ressources disponibles en fonction des besoins du siège social et des activités des divisions en matière d'informatique; . de s'assurer que des lignes directrices et des normes appropriées sont établies pour l'élaboration des systèmes, à la 	<p>Nous reconnaissons qu'étant donné la rapidité avec laquelle le traitement électronique des données s'est développé au sein de la Société Radio-Canada, le groupe des systèmes informatiques n'a pu assurer avec efficacité la direction nécessaire.</p>	<p>Un directeur de l'informatique de gestion a été nommé le 1er janvier 1977. La révision complète avec réévaluation du traitement des données à Radio-Canada est actuellement en cours.</p> <p>Comme ci-dessus</p> <p>Comme ci-dessus.</p> <p>Comme ci-dessus.</p>	<p>Recommandation mise à exécution.</p> <p>Un projet a été entrepris pour soumettre au plus tard en novembre 1978 un plan quinquennal de développement des systèmes, y compris la détermination des besoins en hardware et en software.</p> <p>La coordination et l'utilisation efficace des ressources de l'informatique de gestion à Radio-Canada sont deux objectifs importants du projet susmentionné.</p> <p>L'approbation définitive de notre Manuel d'informatique de gestion est attendue pour le début de l'année financière 1978-79. Les</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1976 RAPPORT	RÉPONSE AU 31 MARS 1977	RÉPONSE AU 31 MARS 1978
<p>documentation et au choix du matériel; et</p> <p>. d'éliminer les chevauchements d'efforts inutiles en contrôlant régulièrement les travaux de mise au point des systèmes.</p> <p>ÉLABORATION DE LA POLITIQUE ET DES SYSTÈMES FINANCIERS</p> <p>Le Comité de coordination des systèmes financiers qui avait été institué pour coordonner la mise en oeuvre des systèmes financiers n'a pas su promouvoir un effort conjugué dans ce domaine. C'est pourquoi la mise au point des systèmes financiers est demeurée foncièrement locale</p> <p>Il faudrait réaffirmer le rôle du Comité de coordination des systèmes financiers en tant que véhicule par l'entremise duquel sont promulguées toute politique norme et stipulation financière en matière d'automatisation.</p> <p>La consignation par écrit des systèmes financiers devrait se</p>	<p>Nous étudierons le rôle du Comité de la coordination des systèmes financiers au moment de notre examen de la fonction financière.</p>	<p>comme ci-dessus</p> <p>Le rôle du Comité de coordination des systèmes financiers s'affirme</p>	<p>normes de codification des services financiers et des ressources humaines devraient être établies au plus tard en décembre 1978. En cours de réalisation par l'établissement d'un plan quinquennal et par une surveillance suivie de la part du Comité de direction de l'informatique de gestion.</p> <p>Recommandation mise à exécution.</p>

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SOCIÉTÉ RADIO-CANADA

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1976 RAPPORT	RÉPONSE AU 31 MARS 1977	RÉPONSE AU 31 MARS 1978
<p>faire conformément aux normes qui ont fait l'objet d'un accord de principe.</p> <p>Il faudrait s'efforcer d'achever dès que possible le guide de politique comptable pour éviter d'avoir à se fier à des bulletins et à des instructions d'usage courant qui sont périmés.</p>	<p>Recommandation acceptée</p> <p>Le guide de politique comptable est actuellement en voie de préparation.</p>	<p>Le travail avance.</p> <p>Le travail avance sensiblement.</p>	<p>Recommandation mise à exécution.</p> <p>Ce travail est en cours. Date d'achèvement fixée à 1980.</p>
<p>REVENUS - CRÉDIT ET RECOUVREMENT</p> <p>C'est le siège social qui s'occupe d'assurer l'orientation en matière de crédit et de recouvrement. La politique ayant trait au crédit et les lignes directrices en matière de crédit qui ont été révisées n'ont cependant pas été distribuées aux bureaux des divisions et des régions.</p>	<p>Recommandation acceptée.</p>	<p>La politique a été rééditée le 1er mars 1977.</p>	<p>Recommandation mise à exécution.</p>
<p>Les politiques de la Société régissant le crédit et les recouvrements devraient être éditées à nouveau et renforcées.</p>	<p>Recommandation acceptée. Nous procédons actuellement à la ré-édition de nos politiques en matière de crédit et de recouvrement dans le guide des politiques financières.</p>		

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<p>Les méthodes divisionnaires et régionales régissant le crédit et les recouvrements devraient être élaborées, consignées par écrit et diffusées, de façon:</p> <ul style="list-style-type: none"> . à déterminer formellement les attributions en matière de contrôle du crédit; et . à assurer que les recouvrements sont effectués en conformité avec la politique de la Société. <p>Afin d'améliorer le processus de recouvrement, des états de compte indiquant les soldes dûs à la Société Radio-Canada devraient être envoyés aux clients plus d'une fois par année.</p> <p>FACTURATION PRÉSENTÉE AUX CLIENTS ET CONTRATS</p> <p>L'adoption de systèmes automatisés sans essais appropriés a entraîné des faiblesses au niveau du contrôle interne et des délais au niveau de la facturation.</p>	<p>Recommandation acceptée.</p> <p>Nous étudions actuellement la possibilité d'envoyer des états des comptes échus tous les mois.</p>	<p>C'est chose faite. C'est publié dans la nouvelle édition de la politique.</p> <p>Les états mensuels sont de rigueur à Montréal et dans quelques autres succursales et on étudie l'adoption de cette procédure dans les autres succursales.</p>	<p>Recommandation mise à exécution.</p> <p>Nos succursales à l'exception d'une, ont adopté la recommandation.</p>

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<p>Il faudrait conserver les méthodes manuelles de comptabilité et de contrôle jusqu'à ce que les nouveaux systèmes informatisés aient été complètement éprouvés et soient opérationnels.</p> <p>Vu les faiblesses d'application de la politique en matière de contrats, des annonces publicitaires ont été diffusées sans qu'on ait procédé à tous les arrangements contractuels.</p> <p>La politique actuelle et les accords de vente ayant trait au programme des revenus commerciaux de la Société devraient être revus et modifiés au besoin, de manière que la Société ne se heurte pas à l'opposition du client à signer les contrats avant la diffusion.</p>	<p>Recommandation acceptée.</p> <p>Recommandation acceptée.</p>	<p>Depuis la nomination d'un directeur de l'informatique de gestion, la Société croit que ces aspects sont sous contrôle.</p> <p>Cette question est actuellement étudiée par le service de la politique et de la planification commerciale.</p>	<p>Recommandation mise à exécution.</p> <p>Le service de la politique et de la planification commerciales a obtenu une amélioration sensible en ce qui a trait à l'obtention des contrats signés, et on compte faire mieux encore.</p>

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<p>DÉLÉGATION DES POUVOIRS DE SIGNER</p> <p>La délégation des pouvoirs de signer en matière de dépenses et de contrats qu'a proposée la Société prévoit la re-délégation des pouvoirs.</p> <p>Le projet de révision de la politique de la Société Radio-Canada en matière de délégation des pouvoirs de signer devrait refléter plus clairement les objectifs et les principes des lignes directrices gouvernementales.</p>	<p>Nous étudions actuellement notre politique en matière de délégation des pouvoirs de signer.</p>	<p>Le guide gouvernemental sur l'administration financière donne un exposé des principes généraux de la délégation et les directives et critères qui en découlent. Notre examen du système de délégation à Radio-Canada révèle qu'il n'entre pas en conflit avec les directives et critères.</p>	<p>Aucune modification au statut.</p>
<p>PAIE</p> <p>Afin de garantir l'exactitude des données d'entrée dans les dossiers du personnel et les fichiers permanents de la rémunération centrale il faudrait établir un système de contrôle des documents pour les formules de paie "modification du statut des employés".</p>	<p>Nous examinons actuellement ce système.</p>	<p>La révision du système de rémunération est bien avancée et devrait être terminée à la fin de janvier 1978. Sauf pour la distribution des chèques par les chefs, il est tenu compte de toutes les recommandations.</p>	<p>Un système de contrôle documentaire est en vigueur aux ressources humaines depuis juillet 1977.</p>

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<p>Les chefs et les surveillants de service qui sont en mesure de fournir des données d'entrée de paie ne devraient pas distribuer les chèques de paie aux employés de la Société.</p>	Recommandation acceptée.	La question de la distribution des chèques est en voie de discussion avec le cabinet de l'Auditeur général.	Bien que désirable, cette pratique ne s'avère pas économique et d'autre genre de contrôles ont été mis en force.
<p>Il conviendrait d'effectuer des comparaisons plus fréquentes des registres de paie avec les dossiers du personnel pour assurer l'uniformité des bases de données et l'exactitude de leur contenu, et ce non seulement pour les paies des employés permanents mais aussi pour celles des employés occasionnels et des artistes.</p>	Recommandation acceptée. Nous avons incorporé au système de paie révisé, actuellement en voie d'élaboration, une comparaison des registres de paie et des dossiers du personnel.	Comme ci-dessus.	Le nouveau système de paie qui sera en opération en 1978, comprendra cette caractéristique
<p>En ce qui a trait aux nouveaux employés, la Société devrait mettre en oeuvre son plan destiné à accélérer l'entrée des données de paie, ce qui lui permettrait de réduire le nombre de cas où les premiers versements sont effectués à même les fonds d'exploitation locaux.</p>	Dans notre étude portant sur le système de paie, nous examinons actuellement le problème général de l'entrée des données dans le système de paie.	Comme ci-dessus.	Comme ci-dessus.

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<p>EMISSION DES CHEQUES</p> <p>Afin de renforcer le contrôle interne des déboursés de la Société:</p> <ul style="list-style-type: none"> . des mesures devraient être prises pour faire observer les instructions établies, qui exigent que deux employés soient présents en tout temps durant le processus de signature des chèques; et . au bureau de Montréal de la division des Services français, les chèques signés ne devraient pas être renvoyés aux services dont ils émanent pour distribution aux bénéficiaires. 	<p>Cette façon de procéder sera utilisé conformément aux instructions établies.</p> <p>Recommandation acceptée.</p>	<p>Tous les bureaux comptables ont confirmé qu'ils se conformaient à la procédure et aux instructions normalisées relatives à la signature.</p> <p>Les méthodes actuellement en cours à Montréal font l'objet d'une révision avec le cabinet de l'Auditeur général pour veiller à ce que les contrôles pertinents soient appliqués.</p>	<p>Recommandation mise à exécution.</p> <p>Les chèques sont maintenant remis pour être distribués à un employé autre que celui qui a amorcé le paiement.</p>
<p>POLITIQUES ET PROCÉDES RÉGISSANT LES ACHATS</p> <p>Afin d'assurer une meilleure diffusion de la politique établie de la Société, le Guide des achats et les normes de la Société qui régissent les procédés et les pratiques en matière d'achats devraient être mis à jour et codifiés.</p>	<p>Recommandation acceptée.</p>	<p>La codification du Manuel de gestion des matériels est commencée.</p>	<p>Les travaux ne procèdent que lentement en raison d'un manque de personnel.</p>

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<p>CONTROLE DES PAIEMENTS</p> <p>Afin d'améliorer le contrôle interne et de mieux protéger les éléments d'actif de la Société, les procédés standards qui régissent le traitement des factures des fournisseurs devraient être modifiés de façon à prévoir l'annulation efficace de toutes les pièces justificatives de paiements, ce qui assurerait qu'aucune facture ne puisse être présentée à nouveau.</p> <p>Les délais survenus par suite de l'établissement manuel des conciliations bancaires ont amené la création d'un programme de mécanisation des conciliations. Ce programme ne touche pas toutes les séries de chèques de la Société.</p>	<p>Recommandation acceptée.</p>	<p>On prépare actuellement la réédition de la procédure normalisée pour affirmer une démarche positive à ce sujet.</p>	<p>Recommandation mise à exécution.</p>
<p>Les conciliations bancaires devraient être effectuées le plus rapidement possible en fin de mois. Il faudrait donc étudier la possibilité de terminer le processus de mécanisation des conciliations bancaires afin que ces dernières soient établies en temps voulu.</p>	<p>Nous poursuivons le programme de mécanisation des conciliations bancaires que nous avons mis sur pied pour les comptes bancaires de la paie.</p>	<p>Le programme se poursuit.</p>	<p>Les conciliations bancaires se font plus tôt. Le programme de mécanisation se poursuit.</p>

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<p>COMPTES À RECEVOIR - AVANCES DE VOYAGE</p> <p>Les chefs des divisions n'ont pas mis en application les lignes directrices de la Société qui régissent le règlement des avances de voyage.</p> <p>Les chefs de division devraient donner un appui énergique aux lignes directrices de la Société qui régissent le règlement des avances de voyage aux employés et autres, et veiller à ce qu'elles soient dûment appliquées.</p> <p>Il faudrait faire respecter les procédés qui régissent les avances de voyage dont le règlement tarde trop.</p>	<p>Cette question a été examinée par le Conseil d'administration, et des directives ont été émises pour remédier à la situation.</p> <p>Recommandation acceptée.</p> <p>Recommandation acceptée.</p>	<p>La mise en vigueur recommandée est en voie d'exécution.</p> <p>Comme ci-dessus.</p> <p>Comme ci-dessus.</p>	<p>Recommandation mise à exécution.</p> <p>Comme ci-dessus.</p> <p>Comme ci-dessus.</p>

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<p>STOCKS DE FOURNITURES</p> <p>Etant donné les heures limitées pendant lesquelles les magasins contrôlés sont ouverts, les demandes de fournitures sont faites à l'avance pour les projets ou dans des situations d'urgence. Ces "stocks circulants" sont nombreux et font l'objet d'un contrôle inadéquat.</p> <p>Il faudrait effectuer une étude pour comparer les coûts et les avantages qu'occasionneraient et ouverture plus longue des "magasins contrôlés".</p> <p>STOCKS DES EMISSIONS, DES SCENARIOS ET DES DROITS SUR LES FILMS</p> <p>L'évaluation des stocks d'émissions et les propositions de radiations ne sont pas communiquées au personnel financier compétent au moment où ils sont établis. Par conséquent, de nombreuses radiations sont faites en fin d'année.</p>	<p>Recommandation acceptée.</p>	<p>On poursuit davantage l'étude de la question.</p>	<p>L'étude est terminée et la mise à exécution des recommandations n'attend que la solution de problèmes matériels, locaux et autres.</p>

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<p>Les procédés d'évaluations des scénarios, des droits sur les films et des émissions devraient être accélérés et déclarés plus rapidement de façon à réduire l'importante quantité de radiations habituellement effectuées à la fin de l'année financière.</p> <p>IMMOBILISATIONS</p> <p>La responsabilité des immobilisations utilisées dans chaque région devrait être renforcée. A cet effet, les chefs de service devraient être tenus pleinement comptables des éléments d'actif dont ils ont la charge et, pour leur part, les gestions régionales supérieures devraient contrôler rigoureusement l'application des politiques et des procédés qui régissent les immobilisations.</p>	<p>Nous examinons actuellement la manutention et la comptabilisation des stocks d'émissions.</p> <p>Recommandation acceptée.</p>	<p>La question est en voie de discussion avec les divisions d'exploitation de la Société.</p> <p>Un Comité général des biens d'équipement a été établis pour mettre cette recommandation en oeuvre.</p>	<p>Les divisions d'exploitation ont établi que des examens plus fréquents seraient trop onéreux, étant donné le petit nombre des radiations.</p> <p>Ayant accepté la recommandation la Société a mis en marche une étude de grande envergure de la comptabilité et de l'administration des immobilisations.</p>

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VÉRIFICATION INTERNE			
La vérification matérielle des employés figurant dans les registres de paie de la Société devrait faire partie intégrante du programme de vérification et être effectuée périodiquement, du moins par sondages.	Nous ajouterons ces deux recommandations à notre programme et à nos lignes directrices de vérification.	Les procédures proposées font l'objet d'une évaluation.	Recommandation mise à exécution.
Des lignes directrices plus précises régissant le choix des échantillons de vérification devraient être ajoutées au Guide de vérification interne, y compris des instructions quant à l'interprétation, à l'évaluation et aux conséquences financières des constatations de vérification résultant des échantillons choisis.	Voir ci-dessus	Les procédures d'échantillonnage de vérification ont été modifiées et sont actuellement mises à l'essai.	Recommandation mise à exécution.
Il faudrait étudier la possibilité d'adopter une méthode de vérification axée sur les systèmes, ce qui pourrait être accompli grâce à l'application des techniques de vérification analytique qui comprennent l'utilisation de graphiques de cheminement et l'emploi de questionnaires de	Recommandation acceptée. Nous donnerons suite à ces recommandations dès que possible.	En voie de réalisation.	Recommandation mise à exécution.

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<p>contrôle interne. Cette méthode permettrait au service de la Vérification interne de mieux évaluer les systèmes, applications de contrôles comptables.</p> <p>Maintenant que certaines divisions de la Société disposent sur les lieux d'ordinateurs pour traiter les données comptables et autres, la section de l'Informatique du service de la Vérification interne devrait assurer un juste équilibre entre la vérification des systèmes en voie de développement, et celle des systèmes informatiques opérationnels.</p>	<p>Voir ci-dessus.</p>	<p>Le programme de vérification de la DSA prend de l'expansion; il insiste davantage sur les systèmes informatiques opérationnels à mesure que le personnel peut être recruté et formé.</p>	<p>Recommandation mise à exécution.</p>
<p>Un comité de vérification devrait être créé pour assurer la préservation de l'indépendance et de l'objectivité du service de la Vérification interne.</p>	<p>A sa réunion du 22 juin 1975, le Comité de direction a demandé au vice-président aux Finances de faire une recommandation quant au mode de création d'un Comité de vérification.</p>	<p>Les recommandations sont en cours de préparation.</p>	<p>En mai 1978, on établira un "Comité de Vérification des Cadres Supérieures" lequel sera responsable au Comité Exécutif de la Direction.</p>

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<p>COUTS</p> <p>Il faudrait rétablir dans les divisions la pratique de l'établissement des taux de possibilités locales pour les dépenses indirects et générales de la production d'émissions de télévision, ce qui permettrait d'améliorer les rapports de prix de revient de la production d'émissions de télévision, en isolant les écarts résultant de l'application de frais généraux d'ordre national.</p> <p>Une étude devrait être entreprise pour déterminer la meilleure méthode pour divulger avec plus d'à-propos, dans le système de rapports de la gestion, les modifications budgétaires liées aux émissions de télévision, ce qui rendrait plus valables les comparaisons avec les résultats réels.</p>	<p>Au cours de 1975/1976 les taux locaux ont été rétablis dans les rapports de prix de revient de la région d'Ottawa. Nous étudions la possibilité d'étendre ce procédé à d'autres divisions.</p> <p>Recommandation acceptée.</p>	<p>On a communiqué avec les agents financiers des divisions concernant la possibilité d'étendre la procédure.</p> <p>La question est actuellement étudiée avec les divisions d'exploitation.</p>	<p>Le "groupe supérieur des communications des finances" a mis en marche les activités nécessaires pour définir les questions, problèmes et exigences relatives à cette recommandation.</p> <p>Comme ci-dessus.</p>

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<p>SYSTEMES D'ÉTABLISSEMENT DE RAPPORTS À LA GESTION</p> <p>Il y aurait lieu d'examiner le système d'établissement des rapports financiers et de s'employer:</p> <ul style="list-style-type: none"> . à accélérer la préparation des résultats financiers, afin de les soumettre en temps opportun et de ne plus avoir à tenir des registres supplémentaires, pratique fort répandue actuellement; . à incorporer sous forme de résumé bon nombre de données statistiques et de renseignements clés sur l'exploitation qui proviennent des systèmes d'établissement des rapports de production mis au point séparément; et . à incorporer les coûts des émissions par catégorie et sur une base mensuelle. 	<p>Il est vrai que l'établissement de nos rapports financiers ne se fait pas tout à fait en temps voulu. Les délais proviennent, en partie, de la complexité des méthodes d'établissement des coûts et des divers niveaux d'informatisation qui se retrouvent dans les divisions et les régions de la Société. Nous étudierons nos pratiques d'établissement des rapports au moment de notre examen de la fonction financière.</p>	<p>On étudie actuellement la faisabilité de la chose.</p> <p>Comme ci-dessus.</p> <p>Comme ci-dessus.</p>	<p>Comme ci-dessus.</p> <p>Comme ci-dessus.</p> <p>Comme ci-dessus.</p>

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<p>DIVULGATION DES DONNÉES FINANCIÈRES</p> <p>Tous les engagements contractuels ou éventuels importants liés aux droits sur les films devraient être adéquatement divulgués dans les états financiers annuels de la Société, conformément aux conventions comptables généralement reconnues.</p>	Recommandation acceptée	Les procédures relatives à cette exigence sont actuellement étudiées avec le cabinet de l'Auditeur général.	Recommandation mise à exécution.
<p>PRESTATIONS DE CESSATION D'EMPLOI</p> <p>Le passif de la Société au titre des prestations de cessation d'emploi qu'elle doit verser à ses employés conformément à sa politique devrait être déclaré dans ses états financiers.</p>	Le passif accumulé au titre des prestations de cessation d'emploi que nous devons verser à nos employés conformément à la politique de la Société figurait dans une note jointe à nos états financiers pour l'année terminée le 31 mars 1976.	La question a été traitée en réponse à la question ci-dessus.	Recommandation mise à exécution.

APPENDICE «PA-49»

Commission
canadienne du lait

le 28 avril 1978

M J.D.W. Campbell.

Cher monsieur Campbell.

En réponse à votre lettre du 22 mars 1978, veuillez trouver ci-joint nos réponses courantes à la division d'Etude de la gestion et du contrôle financiers pour l'année fiscale se terminant le 31 mars 1978.

L'information est fournie en anglais et en français.

Vous pourrez constater qu'en ce qui touche les remarques faites par le bureau du Vérificateur général, nous nous sommes déjà occupé de ces questions. J'espère que l'achèvement de ce travail évitera à la Commission canadienne du lait la remise de rapports ultérieurs sur cette affaire.

Je vous prie d'agréer, Monsieur, l'expression de mes sentiments distingués.

Gilles Choquette

Président

2197 Promenade Riverside
Ottawa, Canada
K1A 0Z2

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER
RAPPORT DU VÉRIFICATEUR GÉNÉRAL

DATE 1e 28 avril 1978
COMMISSION CANADIENNE DU LAIT

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1976 RAPPORT	RÉPONSE AU 15 NOVEMBRE 1977	RÉPONSE AU 31 MARS 1978
<p>1. ORGANISATION ET RESPONSABILITES FINANCIÈRES</p> <p>Les activités financières du programme de soutien des prix des produits laitiers, comme la détermination du montant total des subsides à demander dans le Budget principal ainsi que le traitement et le versement des subsides, sont réalisées respectivement pour la Commission par le ministère de l'Agriculture et l'Office de stabilisation des prix agricoles. Ces activités et les responsabilités connexes n'ont pas été décrites de façon satisfaisante et, par conséquent, ne sont pas complètement comprises. Cette ambiguïté qui entoure le rôle financier global de la Commission a contribué à affaiblir le post de Trésorier.</p> <p>* La répartition des responsabilités financières entre la Commission, l'Office de stabilisation des prix agricoles et le ministère de l'Agriculture devrait être établie plus clairement, afin de favoriser le développement de la fonction financière à l'intérieur de la Commission. Après éclaircissement des responsabilités financières générales de la Com-</p>	<p>1.* La Loi sur la Commission canadienne du lait de 1966 définit les responsabilités financières de la Commission en ce qui a trait à la politique laitière et à la planification du programme et du budget. Avec les années, nos activités financières ont évolué graduellement dans le sens d'une plus grande autonomie et d'une responsabilité accrue de notre personnel financier en la matière. Pour faire face</p>	<p>1.* La Commission a clairement défini ses responsabilités financières. La Commission doit répondre de tous les aspects financiers des programmes qu'elle administre.</p> <p>Il est du ressort de la Commission d'établir les programmes laitiers annuels, conjointement avec le Conseil du Trésor et les comités inter-départemental. Les sommes que débourse le gouvernement et le budget pour fin</p>	<p>1.* Contrôle financier - Recommandations adoptées. Tout est complété pour le moment.</p> <p>Le transfert à la Commission canadienne du lait, de certaines fonctions effectuées auparavant par l'Office de stabilisation des prix agricoles, assure une plus grande efficacité et n'affecte aucunement le contrôle financier.</p>

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<p>mission, la fonction de Trésorier devrait être modifiée pour permettre une gestion et un contrôle financiers efficaces.</p>	<p>à ces responsabilités financières plus grandes, nous sommes à renforcer et à réorganiser notre service des Finances. La clarification et la consignation par écrit des responsabilités, ainsi que l'élaboration de processus et de systèmes font partie de cette réorganisation.</p>	<p>d'exportation sont établis en temps voulu.</p> <p>La soumission des Programme à prévoir et des Budgets des dépenses principal pour le programme des subsides et la contribution aux frais d'exportation est acheminée par le Ministère de l'Agriculture puisque ces fonds proviennent du Crédit de l'Office de stabilisation des prix agricoles. C'est une simple question de procédures qui ne diminue en rien la responsabilité de l'administration des finances de la Commission, étant donné que les prévisions sont préparées par le personnel de la C.C.L. et approuvées par le C.C.L. avant d'être incorporées aux estimés généraux de l'Office de stabilisation des prix agricoles. A cet effet, il existe des contrats très étroits entre les responsable du service des finances de la C.C.L. et ceux du Ministère.</p> <p>La C.C.L. a complété, en juin 1977, sa propre étude dans le but de revoir le fonctionnement du programme de subvention à l'industrie laitière. Elle visait à déterminer les niveaux de responsabilités et où le travail relié aux paiements de subsides devrait être mis à execution. L'étude fut entreprise par une firme de consultants en gestion: D.S.S. sous la direction conjointe de la C.C.L. et du Ministère de l'Agriculture.</p>	

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		<p>Après une révision de l'étude, la C.C.L., le Ministère de l'Agriculture de l'Office de stabilisation des prix agricoles sont d'avis que l'administration du programme de subvention à l'industrie laitière relève de la C.C.L. Il nous est apparu économique que certains travaux tel le traitement des paiements de subsides soient faits par l'Office de stabilisation des prix agricoles. Ceci est fait sur une base de service, sous la direction de la C.C.L. Une réduction dans la duplication des efforts et accroissement de l'efficacité de l'Office de stabilisation des prix agricoles ont eu pour effet de diminuer de \$596,000 en 1976 à \$309,000, en 1977, les dépenses pour ces services.</p> <p>Une baisse légère des coûts serait possible à la suite de l'intégration des tâches des deux organismes à l'intérieur de la C.C.L. En raison du manque d'espace dans l'édifice actuel de la C.C.L., cette intégration ne pourrait être envisagée que dans la mesure où la C.C.L. serait rélocalisée.</p> <p>Le secteur des finances a été restructuré lors de la nomination d'un directeur des finances, d'un responsable de la comptabilité et d'un responsable de la planification et du contrôle des finances. Le directeur les finances fait rapport au président de la C.C.L.</p>	

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<p>2. COMMUNICATION DES EXIGENCES FINANCIÈRES</p> <p>La Commission ne s'est pas dotée d'un guide d'administration financière. Par conséquent, les instructions et lignes directrices financières sont communiquées de vive voix.</p> <p>* Un guide financier décrivant les conventions et pratiques comptables de la Commission devrait être rédigé et distribué, de manière:</p> <p>- que les opérations comptables soient correctement enregistrées</p>	2.*	2.*	2.*
	<p>Lorsqu'une étude des systèmes financiers de la Commission sera complétée, on prévoit décrire les systèmes dans un guide d'administration financière afin de faciliter le contrôle des finances.</p>	<p>La C.C.L. vient d'acquiescer un manuel d'administration des budgets. Nous en sommes actuellement à l'étape de la mise au point de ce manuel, tenant compte des plus récents systèmes et méthodes de contrôle. Les principaux secteurs tels, Contrôle des revenus, achats, contrôle de l'inventaire, prise</p>	<p>Un manuel est maintenant en usage. Les mises à jour et les rectifications nécessaires seront faites en temps voulu. Recommandation appliquée.</p>
	<p>lui-même, et prend aussi part à toutes les décisions ayant des implications financières.</p> <p>Un véritable système de comptabilité et d'information fut mis au point et appliqué. Ce système fournit à la C.C.L. les informations les plus précises touchant l'état des finances, ce qui permet une prise de décision rapide et un contrôle plus serré.</p> <p>Les méthodes de contrôle des finances ont été mises en application et on y apporte actuellement des améliorations qui fourniront plus d'informations aux gestionnaires et abaissement des coûts, par le trais de la mécanisation.</p>		

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<p>et qu'elles reflètent la politique approuvée;</p> <p>- que les contrôles internes soient compris et effectivement exercés;</p> <p>- qu'un document de référence puisse servir à la formation du personnel.</p> <p>3. DÉLÉGATION DU POUVOIR DE SIGNER</p> <p>* Il faudrait réviser les pouvoirs financiers de la Commission canadienne du lait afin que le pouvoir de dépenser prévu à l'article 27 de la Loi sur l'administration financière soit délégué aux postes responsables de l'exploitation fonctionnelle, le pouvoir de payer prévu à l'article 26 étant conservé par les postes responsables de la section financière. Il faudrait ensuite envisager de mettre sur pied un système de tenue à jour de cartes appropriées de spécimens de signature.</p> <p>4. CONTRÔLE DES REVENUS</p> <p>La valeur des ventes du lait écrémé en poudre a toujours été moindre que le coût d'achat correspondant qu'en assume la Commission. Afin d'éliminer l'écart</p>	<p>Les Services de conseillers en gestion (Agriculture Canada) nous prêtent leur concours depuis octobre 1975 et le Bureau des conseillers en gestion (MAS) en fait autant depuis la fin de 1975 pour terminer ce travail en 1976.</p> <p>3.*</p> <p>Nous sommes en train de mettre à jour les pouvoirs de signer existants afin de nous conformer aux exigences de la Loi dans le cas des postes d'exploitation fonctionnelle (article 27) et du pouvoir de payer (article 26).</p>	<p>de commande, ventes et comptes recevables, ont été complétés avec les travaux courants ei: registre général, etc.</p> <p>3.*</p> <p>Les dispositions relatives aux pouvoirs de signer on été mises à jour afin de se conformer aux exigences de la Loi sur l'administration financière. Un système de tenue de cartes appropriée de spécimens de signature a également été établi.</p>	<p>3.*</p> <p>Ces recommandations ont été appliquées. Aucun changement ultérieur n'est requis.</p>

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entre le revenu des ventes et le coût d'achat, la Commission a été autorisée à percevoir des contributions des producteurs laitiers par l'entremise de leurs agences de mise en marché provinciales respectives.	4.*	4.*	4.*
* La Commission devrait établir et appliquer un processus approprié de conciliation des contributions afin de s'assurer que le recouvrement des contributions auprès des agences provinciales de mise en marché est raisonnable. Bien qu'il soit désirable que plus tard l'on n'emploie que des pratiques de contrôle approfondi des comptes à recevoir pour tous les comptes de contributions, les versements de contribution devraient au moins être comparés de façon courante à des calculs indépendants des contributions exigibles pour s'assurer qu'elles sont raisonnables.	La conciliation des versements de contributions perçues par les agences provinciales de mise en marché se fonde sur des calculs indépendants des contributions exigibles, d'après les mêmes expéditions de lait et de crème qui sont aussi enregistrées aux fins du paiement des subsides. Ces conciliations des expéditions provinciales cumulatives de lait et des recouvrements des contributions sont effectuées de temps expéditions et les recouvrements de contributions sont vérifiés par le Bureau des services de vérification (MAS). Dorénavant, la conciliation des recouvrements des contributions sera coordonnée par le directeur des finances et deviendra ainsi partie intégrante du système financier.	Des procédures de conciliation ont été établies pour assurer les perceptions raisonnables des contributions des agences provinciales.	Ces recommandations ont été appliquées. Aucun changement ultérieur n'est requis.
5. PAIEMENTS DE SUBSIDES Chaque année, le groupe des subsides de la Commission canadienne du lait fournit à l'Office de stabilisation des prix agricoles			

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<p>des taux révisés de subsides ainsi que la liste des renseignements nécessaires pour traiter les paiements mensuels de subsides aux producteurs laitiers canadiens. Toutefois, la responsabilité des contrôles de vérification a priori, de traitement et de déboursés n'a pas été définie ou répartie clairement entre la Commission et l'Office.</p>	<p>5.* Le service de traitement des subsides, en tant qu'élément de l'Office de stabilisation des prix agricoles, s'occupe de la vérification a priori, du traitement et du versement direct des subsides aux producteurs, en sa qualité d'agence de service, au nom de la Commission. La Commission et l'Office de stabilisation des prix agricoles négocient actuellement un accord officiel en matière de responsabilités, qui prévoira l'obligation de rendre des comptes et qui aboutira à un plus grand contrôle interne.</p>	<p>5.* Le travail entrepris par la firme de consultants en gestion D.S.S. auquel il est fait référence à la question 1, définit clairement les responsabilités pour la pré-vérification, pour les questions de traitement et déboursés habituels de la C.C.L. et de l'Office de stabilisation des prix agricoles. Le programme de subsides relève de la juridiction de la C.C.L. L'Office de stabilisation des prix agricole fournit à la C.C.L. un service dans la compilation des rapports des livraisons des productions, qu'il reçoit des usines et le traitement des données pour les paiements. Le service de traitement des données fournit les services d'un ordinateur pour fin de calcul des paiements. Le Ministère des approvisionnements et services assure l'émission des chèques.</p>	<p>5.* Ces recommandations ont été appliquées. Aucun changement ultérieur n'est requis.</p>
<p>* Les méthodes de validation et de traitement des paiements de subsides laitiers devraient être modifiées, décrites et mises en vigueur afin de:</p> <ul style="list-style-type: none"> - fixer les responsabilités de l'Office de stabilisation des prix agricoles en ce qui a trait à ces paiements; - assigner une certaine responsabilité que l'Office de stabilisation des prix agricoles devrait partager avec la Commission; et - renforcer la contrôle interne. 			

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<p>6. ADMINISTRATION ET MISE EN MARCHÉ</p> <p>Le Trésorier et le personnel comptable ne s'occupent pas d'établir ni de surveiller le contrôle corrélatif et de contrôle interne des divers systèmes d'exploitation liés à l'achat et aux stocks.</p> <p>* Les contrôles internes des fonctions d'achat et de mise en marché devraient comprendre:</p> <ul style="list-style-type: none"> - une comparaison appropriée des factures des fournisseurs avec les bons de commande et les bordereaux de réception à l'intérieur du service de la Comptabilité; - une preuve manifeste que l'on a effectué une vérification a priori de tous les documents à l'appui des demandes de paiement; et 	<p>6.*</p> <p>La réorganisation en cours intensifiera le contrôle financier interne actuel dans ces domaines.</p>	<p>Le Ministère des approvisionnement et services assume, pour la bénéfice de la Commission, la vérification des livraisons des producteurs qui sont à la base du paiement des subsides. La vérification interne du programme est réalisée par le Ministère de l'Agriculture (Division Vérification Interne) pour la Commission.</p> <p>6.*</p> <p>Les directeurs des finances, de la planification et du contrôle financiers, ainsi que de la comptabilité sont directement engagés dans l'élaboration de systèmes liés aux achats et aux stocks. Les activités courantes relatives aux recettes en espèces et aux sommes à recevoir pour ce qui est des ventes ont été modifiées et comportent maintenant des vérifications internes et des contrôles effectués par la Section des finances.</p> <p>Les responsabilités du Directeur des finances ont été accrues en ce qui concerne toutes les opérations commerciales.</p>	<p>6.*</p> <p>Ces recommandations ont été appliquées. Aucun changement ultérieur n'est requis.</p>

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- l'annulation effective de toutes les factures originales qui ont été traités en vue de leur paiement.		Les contrôles internes ont été créés au sein du service des finances pour fournir:	
7. PAIE * Le traitement des données servant au calcul des salaires devrait être séparé de la réception et de la distribution des chèques de paie, afin de permettre une division appropriée des fonctions en cause et d'améliorer ainsi les contrôles internes.	7.* Depuis avril 1976, la distribution des chèques de paie se fait, non plus par l'Administration, mais par le service de la Trésorerie.	7.* Depuis avril 1976, la distribution des chèques de paie se fait, non plus par l'Administration, mais par le service de la Trésorerie.	7.* Ces recommandations ont été appliquées. Aucun changement ultérieur n'est requis.
8. CONTRÂTS D'ENTREPOSAGE Les stocks de lait écrémé en poudre et de beurre de la Commission sont gardés dans les entrepôts indépendants. Les accords contractuels avec les entrepôts portent surtout sur les exigences en matière de température, d'humidi-			

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<p>et d'étiquetage, mais ne précisent pas habituellement les taux d'entreposage et de manutention.</p>	<p>8.*</p> <p>La politique d'entreposage de la Commission prévoit des formalités pour l'approbation des offres de service d'entrepôts, selon des critères d'évaluation pré-déterminés; cette politique prévoit aussi une nouvelle inspection périodique des entrepôts comprenant un rapport d'inspection descriptif ainsi qu'un contrôle subséquent à l'inspection de fin d'année des stocks, y compris les conditions générales qui règnent dans l'entrepôt et l'état des produits de la Commission en particulier.</p> <p>Depuis octobre 1975, la Commission a pris des mesures pour que tous les entrepôts publics confirment semi-annuellement leur taux et les modalités des paiement, un mois avant leur date d'entrée en vigueur.</p>	<p>8.*</p> <p>A la suite d'une révision des politiques d'entreposage la C.C.L. croit que le système actuel touchant les entrepôts publics fournit la flexibilité nécessaire dans le choix des emplacements pour fin d'entreposage, tel que requis par le volume de marchandises à vendre et les quantités prévues et que la destination des produits est établie. Dans le présent système, tout propriétaire d'entrepôts publics peut faire une demande pour entreposer la marchandise que détient la C.C.L. Sur demande, l'entrepôt est inspecté, afin de savoir s'il rencontre les normes et d'autres facteurs comme la solvabilité, etc. sont aussi pris en considération. Si l'entrepôt répond aux critères établis, nous procédons à la signature d'un document avec les propriétaires de la firme lequel s'engage à rencontrer les exigences de la C.C.L. dans l'éventualité où la C.C.L. porterait son choix sur cet entrepôt. Une fois que la C.C.L. a approuvé un entrepôt, celui-ci demeure sur la liste de la Commission et doit subir une inspection périodique, même si la C.C.L. ne s'est pas engagée à utiliser d'édifice.</p>	<p>8.*</p> <p>Les procédés d'entreposage ont été améliorés.</p>
<p>* Il faudrait obtenir de tous les entrepôts desservant la Commission des contrats décrivant toutes les conditions pertinentes, y compris les taux d'entreposage et les modalités de paiement.</p>			

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9. STOCKS			
<p>La section de Mis en marché tient à jour des registres détaillés de la valeur, de la quantité et du lieu d'entreposage des stocks de la Commission, ainsi que les renseignements à l'appui des achats et des ventes. Les montants en dollars des achats et des ventes sont consignés par le service de la Comptabilité, mais celle-ci ne s'efforce pas de contrôler la valeur des stocks.</p>	<p>9.* La Commission est à mettre en place des procédés comptables pour surveiller le coût des produits vendus ainsi que surveiller la valeur en dollars des stocks sur une base mensuelle.</p>	<p>La C.C.L. négocie les prix et choisit le lieu de location des entrepôts ou modifie son choix, aussitôt que les besoins annuels sont établis. Elle tient compte dans son choix du prix d'entreposage, tout aussi bien que des coûts de transport, etc.</p> <p>9.* La section des finances tient maintenant des registres spéciaux pour le contrôle comptable des quantités et de la valeur (en dollars) du matériel acheté et vendu. On y a également établi un processus de vérification matérielle des stocks par lieu d'entreposage. Les relevés de la section de mise en marché sont comparés tous les mois, avec les dossiers du service des finances.</p>	<p>9.* Ces recommandations ont été appliquées. Le département des finances a établi des mesures de contrôle sur les inventaires détenus par la Commission.</p>
<p>Un examen des pratiques de gestion des stocks de la Commission a</p>			

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<p>révélé plusieurs faiblesses dans le contrôle interne. Par exemple, la documentation requise est incomplète; il y a absence de preuves attestant que les étapes de traitement et de vérification a priori sont accomplies, et les documents d'expédition de l'entrepôt font défaut.</p> <p>* Il faudrait établir et appliquer des processus appropriés pour le traitement, la vérification et l'enregistrement des stocks afin de mieux protéger l'actif principal de la Commission.</p>	<p>* Le contrôle interne sera renforcé par la réorganisation de la Commission qui prévoit la création du poste de directeur des Finances, secondé par un chef de la Comptabilité et un chef du Programme et du Budget.</p> <p>Le chef de la Comptabilité devra s'assurer que la valeur en dollars des stocks est contrôlée par rapport au total des prêts en cours, et veiller à ce que toutes les opérations commerciales soient entièrement consignées dans les dossiers.</p>	<p>* (voir commentaires ci-dessus)</p> <p>* (voir commentaires ci-dessus)</p>	<p>* Un nouveau système a été introduit le 1er avril 1978, lequel fournira un meilleur contrôle et les informations pertinentes pour le contrôle des inventaires et des systèmes d'achats et de ventes. Bien que le système sera mécanisé plus tard, nous considérons le projet d'ores et déjà complété. La mécanisation ne viendra qu'ajouter à l'efficacité.</p>
<p>10. VERIFICATION INTERNE</p> <p>Jusqu'à récemment, la portée de la vérification interne, effectuée à contrat par le Bureau des services de vérification, se limitait à une étude des procédés des agences provinciales de mise en marché et de la production de</p>			

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<p>lait manufacturé de certaines usines de traitement. En 1975, la portée de la vérification a été étendue pour comprendre un examen des subsides, des contributions et de la gestion des stocks. Toutefois, on est loin de savoir s'il se fera une étude de la fonction financière et des contrôles financiers à l'intérieur de la Commission.</p> <p>* Les activités relatives à la fonction financière qui ne sont pas actuellement soumises à une vérification interne devraient être comprises dans la portée des examens de vérification.</p> <p>* Il faudrait établir au sein de la Commission un comité de vérification.</p>	<p>10.*</p> <p>Dès janvier 1976, la Commission a pris des mesures pour confier la responsabilité de la vérification à un vérificateur principal de la direction des Finances et de l'Administration du ministère de l'Agriculture, qui travaillera en liaison avec le Directeur des finances de la Commission pour ce qui est des vérifications internes et externe.</p> <p>* Le comité de vérification de la Commission sera formé des commissaires, du directeur des Finances et du vérificateur principal d'Agriculture Canada.</p> <p>11.*</p> <p>Faute d'un complètement de personnel suffisant, les gestionnaires de l'exploitation ont contribué aux Prévisions de programme et au Budget principal en discutant avec le Trésorier ou le gestionnaire général et par la présentation de notes.</p>	<p>10.*</p> <p>A la suite d'arrangements pris avec le ministère de l'Agriculture, c'est la Division de la vérification comptable du Ministère qui assure, depuis janvier 1976, les services de vérification comptable dont a besoin la Commission.</p> <p>*</p> <p>Un comité de vérification a été formé; il est constitué des commissaires, du directeur des Finances et de représentants de la Division de la vérification comptable du Ministère.</p>	<p>10.*</p> <p>Ces recommandations ont été appliquées. Aucun changement ultérieur n'est requis.</p>
<p>11. CONTRÔLE BUDGETAIRE</p> <p>Le Trésorier est le premier responsable de la préparation des prévisions de programme et du budget principal de la Commission</p>			

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<p>* La soumission de données relatives aux coûts et à l'exploitation par les gestionnaires de centres de responsabilité devrait servir de base à l'élaboration de budget principal des dépenses annuelles et au contrôle ainsi qu'à la mesure de la performance des opérations.</p>	<p>Nous adopterons en 1976 la proposition d'introduire des données de coût et d'exploitation dans l'élaboration du budget principal des dépenses ainsi que pour le contrôle et la mesure de la performance des opérations.</p>	<p>11.* On se base maintenant, pour la préparation des budgets et des prévisions de programme, sur des données provenant des divers centres de responsabilité de la Commission.</p> <p>p. ex.: Production laitière-Département des achats et économie Vente -Organisation des marchés (quantité et prix)</p> <p>Au départ, les renseignements qu'obtient la Section des finances sont basés sur les décisions de principe prises par la Commission relativement au volume de production, au taux de subvention, au taux de prélèvement, etc.</p> <p>Un modèle de prévision informatique a été mis au point afin de présenter des données sous forme d'état financier mensuel en vue de l'évaluation et de la préparation des budgets.</p>	<p>11.* Ces recommandations ont été appliquées. Aucun changement ultérieur n'est requis.</p>
<p>Pour faire les prévisions de caisse, on établit les exigences totales de caisse de l'année courante au prorata de celles de l'année précédente.</p>	<p>* Les prévisions de caisse reposent depuis peu sur un modèle de l'offre et de la demande de l'industrie</p>	<p>* (voir commentaires ci-dessus)</p>	<p>* Ces recommandations ont été appliquées. Aucun changement ultérieur n'est requis.</p>

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<p>en se basant sur ses dépenses de l'année précédente. Il faudrait plutôt fonder les prévisions sur les données dont la Commission dispose relativement aux subsides et aux stocks, et soumettre régulièrement ces prévisions aux cadres supérieurs de la Commission pour étude et approbation.</p>	<p>laitière. Ce modèle est exploité par la direction de l'Economie du ministère de l'Agriculture et fournit des estimations sur les expéditions de lait et l'achat des produits. Les prévisions de vente sont basées sur une nouvelle stratégie complète de marketing. L'étude de ces données s'effectue maintenant toutes les semaines.</p>	(voir commentaires ci-dessus)	
<p>12. RAPPORTS FINANCIER</p> <p>La Commission prépare à la main un sommaire financier des activités à partir des renseignements financiers que le ministère des Approvisionnement et Services lui fournit. Toutefois, ce sommaire financier ne comprend pas toutes les activités, il n'est pas présenté à temps et ne tente pas de comparer les résultats réels avec les prévisions.</p> <p>* Il faudrait prendre des mesures pour améliorer les rapports de gestion mensuels, c'est-à-dire:</p> <ul style="list-style-type: none"> - introduire des comparaisons entre les données réelles et les données budgétaires en ce qui concerne les coûts et les revenus; et - fournir de telles données à la haute direction en temps utile. 	<p>12.*</p> <p>Notre réorganisation fournira le personnel supplémentaire nécessaire pour officialiser plusieurs de nos rapports financiers actuels et leur donner plus d'ampleur et de valeur informative; en outre, certains d'entre eux seront produits plus fréquemment.</p>	<p>12.*</p> <p>La formule d'état financier de la C.C.L. a été modifiée de façon à présenter les résultats financiers de la Commission chaque mois sous forme de profits et pertes et cela, d'une manière compatible avec les états financiers de fin d'année.</p>	<p>12.*</p> <p>Ces recommandations ont été appliquées. Aucun changement ultérieur n'est requis.</p>

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* Il ne faudrait pas s'en remettre au personnel de l'Auditeur général pour préparer les états financiers annuels. Les comptes devraient plutôt être établis par le personnel comptable de la Commission.	* La Commission prépare actuellement le relevé de fin d'année pour 1975-76 et établira des états financiers trimestriels ainsi que les états financiers annuels en 1976-77.	* Les états financiers annuels de 1976-77 sont maintenant préparés par la Section des finances qui les établira dans leur forme définitive en vue de leur présentation au personnel de l'Auditeur général.	* Ces recommandations ont été appliquées. Aucun changement ultérieur n'est requis.
			Président Commission canadienne du lait

APPENDICE «PA-50»

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AUTEUR DES RÉPONSES ACDI

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<p>ORGANISATION DE LA FONCTION FINANCIÈRE</p> <p>Le vice-président, administration, est responsable de la gestion interne de l'Agence. En tant que fonctionnaire supérieur des finances, son titre devrait être modifié à celui de vice-président, finances et administration. Afin de ne permettre aucune équivoque, ses attributions financières, ainsi que décrites dans les lignes directrices du Conseil du trésor, devraient être clairement exposées dans la description de son poste. En outre, il devrait posséder des attributs solides dans le domaine financier.</p> <p>Il devrait y avoir un directeur général des finances possédant une solide formation et une bonne expérience financières; il pourrait ainsi être responsable de façon efficace de la gestion et des rapports financiers et il relèverait du vice-président, finances et administration.</p>	<p>Le titre du vice-président, administration, a été changé à celui de vice-président, finances et administration. Le titulaire récemment nommé à ce poste est un comptable agréé et il détient en plus le titre de bachelier en commerce. La description de son poste et les pouvoirs qui lui sont attribués sont définis en conformité avec les lignes directrices du Conseil du trésor.</p> <p>Le bureau des conseillers en gestion du ministère des Approvisionnements et Services effectue actuellement une étude de l'organisation de la direction des finances et cette recommandation sera réexaminée à la lumière du rapport du bureau. Le directeur actuel des finances possède la formation et l'expérience nécessaires.</p>	<p>Accompli</p> <p>Accompli</p>	<p>En vue de resserrer l'administration financière au sein de l'Agence et conformément à la Revue organisationnelle récente, on a créé un nouveau poste de Vice-président contrôleur. Les responsabilités de l'ancien Vice-président aux finances et à l'administration ont été réorganisées de façon que le nouveau Contrôleur puisse se consacrer exclusivement à ses fonctions financières. Le titulaire est un comptable qui possède une vaste expérience à la fois de la Fonction publique et du secteur industriel.</p> <p>Le Contrôleur a sous sa direction deux contrôleurs-adjoints qui lui sont comptables dans le domaine financier - l'un en ce qui concerne l'analyse et la planification financière, et le second pour ce qui est de la gestion financière, des politiques, des systèmes et de la comptabilité.</p>

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<p>ORIENTATION FONCTIONNELLE</p> <p>La direction des finances joue un rôle actif en ce qui concerne les affaires administratives de l'Agence mais ne participe pas aux décisions comportant des répercussions financières sur l'élaboration des activités relatives à l'assistance.</p> <p>Les agents financiers devraient fournir aux gestionnaires d'exécution un solide appui fonctionnel. Ils devraient pleinement participer aux décisions qui comportent des répercussions financières et travailler en étroite collaboration avec les gestionnaires des centres de responsabilité à l'élaboration des plans financiers et à l'analyse des rapports financiers.</p>	<p>Nous sommes d'accord. Nous prendrons des mesures en vue de permettre aux agents financiers de participer, plus que dans le passé, aux décisions comportant des répercussions financières et de travailler, en plus étroite collaboration, avec les gestionnaires dans la préparation des plans et l'analyse des rapports financiers.</p>	<p>Une étude par le bureau des conseillers en gestion est complétée qui donne suite à ces recommandations. Les postes sont en voie d'être classifiés et le processus de dotation est en cours.</p>	<p>Voir ci-dessous</p> <p>Des conseillers en gestion financière ont été affectés aux diverses directions d'exécution et de services de l'Agence, et ils collaborent étroitement avec les administrateurs des centres de responsabilité pour tout ce qui touche à l'administration financière. Le Contrôleur est un membre permanent des comités de la haute direction où se prennent les décisions sur les activités d'aide au développement.</p>

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<p>ORIENTATION FONCTIONNELLE</p> <p>Les responsabilités financières et les liens fonctionnels entre la direction des finances et les gestionnaires des centres de responsabilité devraient être clairement définis et documentés.</p>	<p>Nous sommes d'accord. Le bureau des conseillers en gestion effectue actuellement une étude sur les relations entre la direction des finances et les gestionnaires organiques, et sur la meilleure façon d'organiser et de définir cette direction afin que sa structure et ses fonctions puissent répondre le mieux possible aux exigences de l'Agence.</p>	<p>Voir ci-haut</p>	<p>voir ci-dessus</p>
<p>MANUEL FINANCIER</p> <p>Les politiques financières de l'Agence et ses méthodes comptables sont exposées dans le manuel financier publié en 1971. On n'y trouve que des principes et des lignes directrices d'ordre général; ce manuel ne donne aucune méthode précise quant aux méthodes à suivre.</p>			

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MANUEL FINANCIER	Le nouveau manuel des méthodes financières est maintenant terminé et le directeur des finances a la responsabilité de le tenir à jour.	Accompli	Accompli. Au sein de la nouvelle Direction générale du Contrôleur, le contrôleur-adjoint, gestion financière, politiques, systèmes et comptabilité, assumera la responsabilité de la tenue à jour du Manuel.
DESCRIPTIONS DE POSTE	Ceci sera accompli.	Cette recommandation est en voie d'être accomplie	On est en train de redéfinir les fonctions de nombreux postes de gestion par suite de la Revue organisationnelle récente. Cette recommandation fait donc encore l'objet de mesures correctives.

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<p>PERSONNEL DES SERVICES FINANCIERS</p> <p>Le groupe des services financiers devrait améliorer sa contribution à la gestion de l'A.C.D.I. en utilisant des systèmes comptables plus efficaces, de façon à produire en temps opportun des rapports qui indiquent et contrôlent le rendement, conjointement avec une participation au processus de prise de décision de la gestion et aux études portant sur la valeur reçue en contrepartie de l'argent dépensé et du souci de l'importance des sommes en cause. Pour atteindre ce résultat, il sera nécessaire de continuer à améliorer le personnel actuel par la formation et l'enseignement en lui adjoignant une plus grande proportion d'employés professionnellement compétents à mesure que des postes deviendront vacants.</p>	<p>L'A.C.D.I. continuera sa politique, qui consiste à promouvoir son personnel actuel en lui prodiguant formation et enseignement et à recruter du personnel compétent sur le plan professionnel.</p>	<p>Avec la mise en place de la nouvelle organisation dans les prochaines semaines un grand pas sera accompli en cette direction.</p>	<p>On est en train de mettre en place un nouveau système de comptabilité et de contrôle financiers grâce auquel les gestionnaires pourront disposer en temps opportun des rapports financiers plus complets aux fins du contrôle. La Revue organisationnelle a également donné lieu à un relèvement des compétences du personnel financier.</p>

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<p>PERSONNEL DES SERVICES FINANCIERS</p> <p>On devrait instituer et documenter un programme complet d'orientation au point de vue carrière, comportant, dans le cas du personnel financier, des cours de perfectionnement professionnel.</p>	<p>L'A.C.D.I. avait un programme de formation et de perfectionnement professionnel à l'intention de son personnel. Ce programme sera documenté.</p>	<p>Le programme de formation est en voie d'être documenté.</p>	<p>Accompli. Le programme est décrit dans le Manuel de gestion financière. On est en train de mettre sur pied, au sein de la Direction générale du Contrôleur, un comité de la formation et du perfectionnement qui veillera à la bonne marche ainsi qu'à l'application continue d'un programme de perfectionnement professionnel.</p>
<p>DELEGATION DE POUVOIRS</p> <p>Le pouvoir de payer, en vertu de l'article 26 de la Loi sur l'administration financière, ne devrait pas être délégué à un employé d'un niveau inférieur à FI-2 et devrait être traité distinctement du pouvoir de dépenser en vertu de l'article 27 de la loi sur l'administration financière. Cela doit être prouvé par deux signatures distinctes sur la documentation à l'appui.</p>	<p>Le pouvoir de payer, en vertu de l'article 26, a été délégué, sauf en de rares occasions, distinctement du pouvoir de dépense en vertu de l'article 27, conformément aux recommandations du Conseil du trésor. Si un agent a reçu la délégation de pouvoirs dans les deux cas, il ne doit pas certifier en utilisant simultanément l'un et l'autre pouvoir. Les documents à l'appui seront révisés et modifiés, au besoin, en vue d'assurer la preuve visuelle de l'exercice distinct des pouvoirs. La question de la délégation du pouvoir de payer aux agents d'un niveau inférieur à FI-2 sera revue.</p>	<p>Cette recommandation sera mise à exécution dans un avenir prochain suite aux recommandations de l'étude sur l'organisation de la direction des finances.</p>	<p>Accompli</p>

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<p>DELEGATION DE POUVOIRS</p> <p>Aucun agent, occupant un poste à titre intérimaire, ne devrait être autorisé à exercer le pouvoir de signer conféré à ce poste, à moins d'avoir été dûment désigné par écrit par un fonctionnaire dont relève le titulaire du poste.</p> <p>La délégation de pouvoirs devrait être rapidement diffusée et les cartes de spécimen de signature devraient être transmises aux intéressés, y compris le ministère des Approvisionnements et Services. Les cartes de spécimen de signature doivent mentionner le montant, le genre et les détails du pouvoir accordé. Ces cartes doivent être examinées régulièrement.</p>	<p>Accompli</p> <p>Cette méthode a été adoptée depuis le 11 février 1975. On a obtenu les spécimens de signature, mentionnant la description détaillée des pouvoirs conférés aux personnes qui occupent un poste à titre intérimaire ou qui sont chargées des fonctions d'un poste à titre intérimaire et ces spécimens sont revus régulièrement.</p>	<p>Accompli</p> <p>Accompli</p>	<p>Accompli</p> <p>Accompli</p>

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<p>PAYE</p> <p>Les chèques de paie sont distribués aux employés par la direction du Personnel qui est également responsable des données d'entrées au système de paie. Dans certains cas les traitements de fonctionnaires affectés à un poste ont été imputés à un autre.</p> <p>En vue d'assurer un contrôle plus efficace, la direction des finances devrait être responsable de distribuer directement aux employés les chèques de paie; elle devrait aussi surveiller toutes les mutations internes du personnel. On devrait donner à la direction des finances la responsabilité de mettre en vigueur un système de contrôle du temps pour assurer que le coût des salaires est attribué aux centres de responsabilité appropriés.</p>	<p>Le bureau des conseillers en gestion du ministère des Approvisionnements et Services examinera la question lorsqu'il étudiera l'organisation et les fonctions de la direction des finances.</p>	<p>Accompli</p>	<p>Accompli en ce qui concerne la distribution des chèques de paie et la surveillance des mutations internes du personnel. Le système de contrôle du temps sera examiné dans le cadre d'études ultérieures par la Direction générale du Contrôleur.</p>

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<p>VERIFICATION A PRIORI</p> <p>Contrairement aux lignes directrices du Conseil du trésor, le pouvoir de payer, accordé en vertu de l'article 26 de la Loi sur l'administration financière, est exercé avant que ne soit établi le contrôle par lot et l'on ne procède à aucune vérification a posteriori.</p> <p>Il conviendrait que le contrôle par lot soit établi avant que le pouvoir de payer soit exercé en vertu de l'article 26.</p>	<p>Selon la méthode actuelle de contrôle par lot, chaque demande dans le lot a été dûment vérifiée et certifiée, suivant les prescriptions de l'article 26; au moment où la feuille de couverture, sur laquelle le montant global est inscrit, est préparée et signée, chaque demande à l'intérieur du lot est vérifiée et reportée aux registres. A notre avis, la mise en vigueur de la recommandation ne permettrait pas un meilleur contrôle. En outre, les frais qu'entraînerait son application surpasseraient, à notre avis, les avantages qu'on pourrait en retirer.</p>	<p>Cette suggestion sera mise en application aux environs de juin alors que l'étude sur la réorganisation de la direction des finances aura été complétée.</p>	<p>Voir ci-dessous</p> <p>Accompli. On est en train d'effectuer un nouveau resserrement des contrôles dans ce domaine avec la mise en place du Système de comptabilité et de contrôle financiers.</p>

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<p>CONTROLE DES STOCKS</p> <p>La responsabilité d'exercer un contrôle des stocks d'équipement devrait être confiée à un employé permanent. Il devrait être en mesure d'identifier chaque pièce d'équipement, avec une étiquette pré-numérotée, au moins en ce qui concerne l'équipement ne portant pas de numéro de série. Il devrait aussi pouvoir identifier la garde d'équipement par centre de responsabilité.</p> <p>Un dénombrement indépendant des stocks dont on devrait comparer les résultats avec les soldes figurant aux registres, devrait avoir lieu à intervalles réguliers.</p>	<p>Nous sommes d'accord. Le bureau des conseillers en gestion du ministère des Approvisionnements et Services effectue actuellement une étude sur les méthodes de contrôle des stocks et des magasins.</p> <p>Nous sommes d'accord. (Voir ci-dessus.)</p>	<p>Une étude a été complétée et un agent engagé pour mettre en marche un système de contrôle des stocks d'équipement.</p> <p>Voir ci-dessus</p>	<p>Accompli</p> <p>Accompli</p>

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<p>RETENUES DES ENTREPRENEURS</p> <p>Les méthodes concernant les contrôles comptables relatifs aux retenues des entrepreneurs devraient être documentées.</p> <p>Une liste mensuelle de chaque solde devrait être publiée par la section de la comptabilité et contrôles financiers par ordinateur et être ensuite conciliée avec le compte de contrôle.</p>	<p>Nous sommes d'accord. Ces méthodes seront documentées dans le manuel financier.</p> <p>C'est ainsi que nous procédons.</p>	<p>Accompli</p> <p>Accompli</p>	<p>Accompli</p> <p>Accompli</p>
<p>PAIEMENTS ANTICIPÉS</p> <p>L'A.C.D.I. ne devrait pas permettre l'inclusion d'articles relatifs aux paiements anticipés dans les accords de prêts conclus avec des pays emprunteurs.</p>	<p>Les prêts de développement appartiennent sur le plan juridique à l'emprunteur. Les contrats d'achat stipulent les conditions de paiement. Malgré tous les efforts pour réduire au strict minimum les avances de fonds, des occasions se présenteront, de temps à autre, où des paiements anticipés devront, pour de bonnes et valables considérations, être consentis.</p>	<p>Accompli</p>	<p>Accompli</p>

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<p>PERTINENCE DES ACCORDS CONTRACTUELS</p> <p>Tous les accords de prêt et les contrats devraient être approuvés par les conseillers juridiques avant d'être signés</p>	<p>Nous sommes d'accord en principe. Cette méthode a été étudiée au cours des derniers mois par le ministère de la Justice. Des formules normalisées d'accords et de contrats seront approuvées par le conseiller juridique.</p>	<p>Voir commentaire de juillet 1975.</p>	<p>Mis en application en ce qui concerne les accords de prêt. Quant aux contrats, ils sont approuvés par les conseillers juridiques dans les cas d'exception, c'est-à-dire lorsque des clauses s'écartent de la pratique standard.</p>
<p>AVANCES COMPTABLES</p> <p>Le ministère des Affaires extérieures devrait maintenir ses attributions quant au contrôle et à la perception des avances consenties aux employés de l'A.C.D.I. travaillant à l'extérieur du Canada, plutôt que de laisser à l'A.C.D.I. cette responsabilité.</p>	<p>Nous sommes d'accord. Des pourparlers sont en cours avec le directeur des finances du ministère des Affaires extérieures à ce sujet.</p>	<p>Accompli</p>	<p>Accompli</p>
<p>AVANCES DE VOYAGE</p> <p>L'agent financier en chef devrait examiner régulièrement l'état de toutes les avances non acquittées.</p>	<p>Nous sommes d'accord. C'est ainsi que nous procédons maintenant.</p>	<p>Accompli</p>	<p>Accompli</p>

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<p>PRETS ET FRAIS A RECOUVRER</p> <p>Capital</p> <p>L'A.C.D.I. devrait inscrire sur une carte de registre auxiliaire tous les renseignements se rapportant à chaque convention de prêt signée, y compris les conditions et toutes les transactions s'y rapportant (frais, débours qui constituent le capital, et les sommes remboursées par le débiteur). Le registre auxiliaire devrait être concilié avec le compte de contrôle de façon régulière.</p>	<p>On a élaboré un système pour utiliser ces cartes de registre auxiliaire qui sont conciliées avec le compte de contrôle de façon régulière.</p>	<p>Accompli</p>	<p>Accompli</p>
<p>Frais</p> <p>L'A.C.D.I. devrait établir des comptes de contrôle pour divers frais à recouvrer afin de s'assurer que les renseignements au sujet de chaque convention de prêt sont complets et exacts et en vue également de déterminer à n'importe quel moment le montant exact de la dette de chaque débiteur.</p>	<p>Nous sommes d'accord et nous agissons ainsi</p>	<p>Accompli</p>	<p>Accompli</p>

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<p>PRETS ET FRAIS A RECOUVRER</p> <p>Vérification</p> <p>Les méthodes de rappel devraient être documentées et des preuves devraient être disponibles pour s'assurer que chaque débiteur est périodiquement informé du montant qu'il doit, y compris les intérêts courus ou les frais à recouvrer, ou les deux, et que ces montants devront être perçus.</p>	<p>Les débiteurs qui se sont engagés, en vertu des accords de prêt, à payer le capital ou les intérêts ou les deux sont informés, semestriuellement, lorsque ces paiements deviennent dus aux termes de l'accord général de prêt, de la situation de leur prêt et des montants qu'ils doivent au Canada. Si l'A.C.D.I. n'a pas reçu le paiement dans les 30 jours qui suivent, de nouveaux rappels sont envoyés au débiteur par l'intermédiaire de la mission diplomatique du Canada auprès du pays emprunteur. Cet avis sera modifié pour fournir la possibilité d'obtenir une confirmation expresse du montant dû par le débiteur.</p>	<p>Accompli</p>	<p>Accompli</p>

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<p>VERIFICATION INTERNE</p> <p>Une unité de vérification interne devrait être constituée ou une vérification interne effectuée par un organisme extérieur, par exemple le bureau des services de vérification du ministère des Approvisionnement et Services. Le vérificateur en chef de la vérification financière interne devrait relever d'un haut fonctionnaire de l'Agence qui, à son tour, devrait être président d'un comité de vérification composé d'autres fonctionnaires supérieurs munis des pouvoirs nécessaires dans les secteurs concernés pour assurer un examen adéquat et une suite efficace aux constatations et recommandations de la vérification.</p>	<p>Nous sommes d'accord. Le 3 mars 1975, l'A.C.D.I. a pris des dispositions contractuelles avec le bureau des services de vérification du ministère des Approvisionnement et Services en vue d'entreprendre, selon les règles prescrites par le Conseil du trésor, une vérification financière interne. Une commission de vérification sera établie.</p>	<p>Accompli</p>	<p>Accompli. On a établi un Comité de vérification qui est présidé par le Vice-président principal. Les vice-présidents aux programmes en sont membres et le directeur général de la Vérification des opérations en est le secrétaire.</p>

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<p>VERIFICATION OPERATIONNELLE SUR PLACE</p> <p>En ce qui concerne l'utilisation ou la répartition de l'aide du Canada, on devrait exécuter une vérification opérationnelle sur place chaque fois que cela est possible et un rapport devrait être présenté pour confirmer que la politique et les contrôles mis en oeuvre par les pays en voie de développement sont ceux qui ont préalablement fait l'objet d'un accord et sont acceptables à l'A.C.D.I.</p> <p>En vue de compléter la vérification a posteriori des paiements sur contrat, faite par le bureau des services de vérification du ministère des Approvisionnement et Services, un examen indépendant sur place devrait se faire dans les pays en voie de développement dans le but de s'assurer que</p>	<p>Nous sommes d'accord. L'A.C.D.I. possède une direction de vérification opérationnelle qui est chargée d'accomplir ces vérifications. Le nombre des vérifications sur place a été plutôt limité dans le passé. On n'épargnera aucun effort, cependant, pour augmenter dans les limites permises par le budget les possibilités de la direction de la vérification.</p> <p>Ce genre d'examen est accompli jusqu'à un certain point par la direction de l'examen des opérations et par les organismes extérieurs sous contrats. La méthode de révision par le comité de direction est en voie d'être établie.</p>	<p>Voir commentaires de juillet 1975.</p> <p>Voir commentaires de juillet 1975</p>	<p>Le nombre de vérifications sur le terrain a augmenté de façon notable, passant de 9 en 1975-1976 à 48 en 1977-1978. Il est prévu de continuer à en accroître le nombre.</p> <p>Voir le commentaire de juillet 1975. Des rapports sont soumis au Comité de vérification.</p>

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<p>VERIFICATION OPERATIONNELLE SUR PLACE</p> <p>les dispositions contractuelles ont été remplies. Ces fonctions peuvent être exécutées de façon interne ou en ayant recours par voie de mandat à un organisme extérieur et le rapport présenté au comité de direction.</p> <p>STRUCTURE DU PROGRAMME ET DES ACTIVITES</p> <p>La structure des activités semble servir principalement les fins du Conseil du trésor en matière de négociation de fonds et celles du Cabinet touchant la répartition des fonds par pays, par prêt et par aide alimentaire. Les activités identifiées ne facilitent pas l'affectation des ressources de l'Agence, car elles ne co-répondent pas de façon évidente avec l'objectif</p>			<p>La structure des activités a subi des remaniements importants dans le budget des dépenses de 1976-1977. Cette question fait l'objet d'un examen constant.</p>

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<p>STRUCTURE DU PROGRAMME ET DES ACTIVITES</p> <p>principal et les sous-objec- tifs du programme. La structure, sauf dans le cas de la gestion de l'Agence, est davantage reliée aux modalités d'aide au développement, alors que l'objectif stipule des genres particuliers d'aide tel l'aide d'ordre social et économique.</p> <p>Il faudrait redéfinir les activités de façon à ce qu'el- les correspondent davantage aux objectifs déclarés du pro- gramme. Les dépenses adminis- tratives indirectement reliées aux activités d'assistance doivent être considérées comme une activité distincte. Le cas échéant, il convient de rattacher les sous-activités aux projets de base dont les coûts seront déterminés avec précision de sorte que les ressources allouées aux projets puissent être mesurées en terme d'efficacité et de contrôle bud- gétaire par rapport aux résultats.</p>	<p>Nous avons étudié cette question à l'occa- sion de l'établissement de nos prévisions de programme pour 1976-1977, et l'on est en train d'apporter des changements à la structure des activités. L'approbation des changements en question fait l'objet d'une demande qui doit être présentée au Conseil du trésor. Si les changements sont approuvés par le Conseil, le budget princi- pal des dépenses pour 1976-1977 fera apparaître les activités redéfinies.</p>	<p>Accompli</p>	<p>Voir ci-dessus. Les dépenses d'administration qui ne sont pas directement liées aux activités d'aide sont inscrites séparément sous "Administration de l'Agence".</p> <p>On est en train d'élaborer un nouveau Système d'établissement des coûts des projets qui permettra d'établir ceux-ci avec précision et de mesurer les résultats obtenus.</p>

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<p>La subvention accordée au centre de recherches pour le développement international ne figure dans les prévisions budgétaires de l'Agence qu'en tant que moyen, pour le Parlement, de prévoir des fonds aux fins de cette société distincte. Le budget principal des dépenses pour 1974-1975 indique une subvention de \$19 millions pour le centre.</p> <p>Etant une entité distincte, le centre de recherches pour le développement international ne devrait pas être assimilé à l'une des activités de l'A.C.D.I. et ne devrait pas être considéré comme telle dans son budget principal des dépenses.</p>	<p>Cette recommandation est actuellement à l'étude. C'est une question qui préoccupe l'A.C.D.I. depuis un certain temps déjà.</p>	<p>Sera accompli en l'année financière 1977-1978.</p>	<p>Accompli. Les prévisions budgétaires de 1977-1978 du centre de recherches pour le développement international furent présentées séparément à la partie C des prévisions budgétaires des Affaires extérieures.</p>

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<p>PREVISIONS DE PROGRAMME ET DU BUDGET</p> <p>Les projets qui relèvent des programmes reliés aux divers pays sont revus annuellement par certains groupes d'exécution de la direction générale des programmes bilatéraux, soit la plus importante des direction d'exécution, mais les groupes en question n'effectuent pas leur revue à l'occasion de l'établissement des prévisions annuelles de programme. Il s'ensuit qu'il n'existe aucune base de renseignements permettant de garantir que les prévisions respectent les ordres de priorité administratifs.</p>			<p>Un système de planification intégrée a été établi pour toutes les activités de l'Agence. Un Mémoire d'allocations intégrées, fournissant la base pour les prévisions de programme de l'année, est présenté au Cabinet.</p>
<p>Il conviendrait d'intégrer la planification et la sélection des projets à l'occasion de la budgétisation et de documenter les procédés afin que les données dont on dispose soient complètes, précises et uniformes.</p>	<p>On étudie actuellement le cycle et les procédés de budgétisation en vue d'intégrer dans une plus grande mesure la revue des programmes rattachés aux divers pays de même que les autres activités de planification dans le cadre de l'établissement des prévisions de programme que l'Agence présente au Conseil du trésor.</p>	<p align="center">En voie de mise en application</p>	<p>En bonne partie accompli. De nouvelles améliorations sont actuellement à l'étude.</p>

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<p>MESURE DU RENDEMENT</p> <p>Afin de hâter la mise en application de mesure du rendement de l'exploitation dans tous les cas où les circonstances le permettent, les diverses directions de l'Agence se doivent de suivre l'exemple de la direction des finances, qui a fait le nécessaire pour ouvrir la voie à la mise sur pied d'un tel système.</p>	<p>Accepté</p>	<p>A accomplir</p>	<p>On a accompli certains progrès grâce à l'élaboration de plans de travail et à l'identification d'indicateurs de rendement pour les besoins des prévisions de programme.</p>
<p>ANALYSE DES ECARTS</p> <p>Il y a lieu d'établir et de documenter un système convenable de compte rendu des écarts selon les termes du chapitre VI du Guide d'administration financière du Conseil du trésor; il s'agira d'un système qui permettra d'analyser les écarts entre les coûts prévus et les coûts réels en vue d'apporter des mesures correctives.</p>	<p>Accepté en principe. Il reste toutefois à déterminer dans quelle mesure il est possible d'élaborer pour l'A.C.D.I. un système efficace de compte rendu des écarts.</p>	<p>A accomplir</p>	<p>Un système de compte rendu des écarts sera mis sur pied en 1978-1979 dans le cadre du nouveau Système de comptabilité et de contrôle financiers.</p>

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<p>BUDGET PRINCIPAL DES DEPENSES</p> <p>Contrairement à ce qui est le cas pour d'autres ministères du gouvernement canadien, la partie non dépensée du crédit de l'Agence, relative à l'aide alimentaire, aux prêts et au compte spécial, ne devient pas périmée. Cependant, les montants non dépensés du crédit relatif au fonctionnement de l'Agence deviennent tous périmés.</p> <p>Il faudrait que l'Agence change la présentation et le contenu de son budget principal des dépenses de façon à ce que toutes les dépenses qu'elle projette pour la prochaine année financière y soient intégralement indiquées. Ce document devrait montrer clairement si on subviendra aux dépenses prévues à l'aide des crédits courants ou des sommes non dépensées de crédits provenant d'années antérieures</p>	<p>Nous étudions actuellement cette question de concert avec le secrétariat du Conseil du trésor. En attendant, nous avons soumis un document à cet effet aux membres du Parlement en égard au budget principal des dépenses pour 1975-1976.</p>	<p>Du ressort du Conseil du trésor</p>	<p>Le Compte spécial a été aboli et, avec le budget de 1977-1978, les crédits non dépensés tombent désormais en annulation.</p>

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<p>BUDGET PRINCIPAL DES DEPENSES</p> <p>L'A.C.D.I. a conclu une entente avec une banque de développement international en vue de la perception et du réinvestissement des remboursements de capital et d'intérêts sur les prêts originellement consentis par l'Agence à des pays en particulier.</p> <p>Le budget principal des dépenses doit faire état des cas où seront réinvesties les sommes de capital et d'intérêts remboursées par chaque pays à l'Agence sur les prêts que celle-ci leur a consentis</p> <p>Il faudrait que le libellé du crédit parlementaire accordé aux fins de l'aide au développement définisse les pouvoirs et les limites en matière d'engagements futurs, étant donné que des sommes importantes sont en jeu.</p>	<p>Nous sommes à étudier la question de concert avec le secrétariat du Conseil du trésor en vue d'appliquer cette recommandation.</p> <p>Bien que nous approuvions en principe cette recommandation, il s'agit ici d'un problème qui se manifeste dans l'ensemble du gouvernement et qui devrait être résolu par le secrétariat du Conseil du trésor.</p>	<p>Du ressort du Conseil du trésor</p> <p>Du ressort du Conseil du trésor</p>	<p>Du ressort du Conseil du trésor</p> <p>Du ressort du Conseil du trésor</p>

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<p>Lorsqu'on demande l'autorisation d'acheter du capital-actions versé et des actions remboursables, il conviendrait d'indiquer pour chaque cas dans le budget principal des dépenses, les sommes requises pour satisfaire à la totalité des obligations créées.</p>	<p>Le règlement de cette question relève du Conseil du trésor et du ministère des Finances.</p>	<p>Voir le commentaire de juillet</p>	<p>Voir le commentaire de juillet</p>
<p>REPARTITION CONVENABLE DES RESPONSABILITES EN MATIERE DE BUDGETISATION</p> <p>Afin de s'assurer que les données recueillies sont complètes, précises et uniformes, l'Agence fera bien de déterminer et de documenter dans un manuel les fonctions qui devraient échoir à chacun des divers niveaux hiérarchiques de l'organisation de l'Agence et les procédés internes que chacun d'eux devrait suivre dans le cadre</p>	<p>Accepté. Nous incluerons ces renseignements dans le manuel financier dont il a été question précédemment.</p>	<p>Voir commentaire juillet 1975</p>	<p>En cours. On a rédigé un guide budgétaire qui sera incorporé au manuel de gestion financière.</p>

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<p>REPARTITION CONVENABLE DES RESPONSABILITES EN MATIERE DE BUDGETISATION</p> <p>de la budgétisation, tout en veillant particulièrement à ce que les attributions conférées aux niveaux inférieurs soient suffisantes pour leur permettre de s'acquitter de leurs responsabilités à l'égard du budget</p> <p>CONTROLE DES ENGAGEMENTS ET DES AFFECTATIONS</p> <p>Il y a lieu de documenter de façon détaillée dans un manuel les procédés de contrôle des affectations et des engagements de sorte que le rôle et les responsabilités de tous les participants affectés au système soient bien communiqués. Le manuel devra expliquer comment procéder à l'étude annuelle des engagements en cours.</p>	<p>Accepté. On a déjà documenté les procédés de contrôle des affectations et des engagements, mais non le rôle et les responsabilités de tous les participants affectés au système. Nous verrons cependant à ce que cela soit fait. Les engagements en cours sont revus régulièrement.</p>	<p>Accompli</p>	<p>Accompli</p>

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(31 MARS 1975)

NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES ACDI

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1975 RAPPORT	RÉPONSE AU 31 MARS 1976	RÉPONSE AU 31 MARS 1978
<p>PRÉVISIONS DE CAISSE</p> <p>Les directions d'exécution sont tenues de préparer et de présenter des données aux fins de l'établissement des prévisions de caisse, mais leurs façons de procéder ne sont pas uniformes car les procédures internes ne sont pas documentées.</p> <p>Il faudrait mentionner clairement dans un manuel la façon d'établir les prévisions de caisse.</p> <p>RAPPORTS AUX FINS DE LA GESTION</p> <p>L'A.C.D.I. devrait entreprendre, aux termes d'un mandat précis et approprié, une enquête qui lui permettrait de déterminer si les gestionnaires de programmes obtiennent les renseignements financiers sous une forme qui leur permette de gérer efficacement leur programme.</p>	<p>Nous allons étudier la possibilité de documenter les procédés courants, mais il convient de faire remarquer que tout système de prévisions de caisse ne doit pas négliger des facteurs tels l'expérience et la connaissance personnelle.</p> <p>Le Bureau des conseillers en gestion du ministère des Approvisionnements et Services procède actuellement à une étude.</p>	<p>Accompli en partie</p> <p>Voir commentaire juillet 1975</p>	<p>Accompli en partie</p> <p>Comme corollaire au nouveau Système de comptabilité et de contrôle financiers, on a mis au point un programme pluriannuel grâce auquel les gestionnaires de programmes disposeront des informations financières dont ils ont besoin.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

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<p>COMPTES RENDUS DU MINISTÈRE DES APPROVISIONNEMENTS ET SERVICES</p> <p>Il conviendrait de réviser le mode d'utilisation des services de comptes rendus financiers qu'offre le ministère des Approvisionnement et Services, afin de prévenir les dépenses supplémentaires occasionnées par le double traitement des données d'entrées et d'utiliser davantage ses services</p>	<p>Les pertes de temps et d'argent occasionnées par le double emploi des données sont de minime importance. Les rapports du ministère des Approvisionnement et Services complètent le système de rapport de l'A.C.D.I. Nous avons déjà considéré cette question et décidé que la mise sur pied du système actuel s'imposait pour produire en temps voulu des rapports qui répondent aux besoins de notre gestion.</p>	<p>Voir commentaire juillet 1975</p>	<p>Voir le commentaire de juillet</p>

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<p>COMPTES RENDUS AU PARLEMENT PAR L'INTERMÉDIAIRE DES COMPTES PUBLICS</p> <p>Les noms des bénéficiaires de chaque subvention et contribution devraient être publiés dans les Comptes publics et il y a lieu d'en- visager de classer les subventions et contributions selon la division de l'A.C.D.I. dont elles émanent, comme par exemple: Asie, Antilles, Afrique du Commonwealth, etc.</p>	<p>Nous ne déclarons pas toutes nos subven- tions et contributions. Les Comptes publics augmenteraient considérablement de volume, et le travail s'accroîtrait en conséquence, si nous entreprenions de signaler chacune des subventions et contributions versées par l'A.C.D.I. aux pays en voie de développement, aux insti- tutions d'enseignement des pays en voie de développement, et aux organismes d'assistance non gouvernementaux oeuvrant dans le domaine de l'aide. Une partie de ces renseignements figure dans le rapport annuel de l'A.C.D.I. dont des exemplaires sont distribués aux membres du Parlement ainsi qu'à de nombreux organismes et institutions. Nous discuterons cependant de ces recommandations avec les agents intéressés de la direction de la comptabilité du gouvernement du Canada (ministère des Approvisionnement et Services) ainsi que du secrétariat du Conseil du trésor.</p>	<p>Voir commentaire juillet 1975</p>	<p>Voir le commentaire de juillet. Les discussions se poursuivent.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

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<p>COMPTES RENDUS AU PARLEMENT PAR L'INTERMÉDIAIRE DES COMPTES PUBLICS</p> <p>Il y a lieu de divulguer dans les Comptes publics toutes les implications financières se rapportant au crédit relatif aux prêts, y compris:</p> <p>a) la partie non déboursée des prêts autorisés; et</p> <p>b) les situations où a été autorisé l'achat d'actions remboursables mais où le budget ne prévoit pas les fonds nécessaires pour satisfaire aux obligations. Les sommes ainsi requises devraient être inscrites dans les Comptes publics ou divulguées comme passif éventuel.</p>		<p>Du ressort du Conseil du trésor</p>	<p>Michel Dupuy Président de l'ACDI</p>

APPENDICE «PA-51»

REPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

SERVICE CANADIEN DES PÉNITENCIERS

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DÉPARTEMENTAUX DU RAPPORT 1975	COMMENTAIRES DÉPARTEMENTAUX AVRIL 1978
1.	<p>RÔLE DE L'ASPECT FINANCIER</p> <p>Les agents supérieurs des finances ne participent pas activement, dans le cadre de l'équipe de la haute direction, à l'un ou l'autre des trois niveaux du Service pénitentiaire canadien (au bureau principal, aux bureaux régionaux et aux établissements) et ce, pour deux raisons: en premier lieu, l'administration semble attacher peu d'importance à la fonction financière et, deuxièmement, les postes des services financiers ne sont pas classés à un niveau suffisamment élevé pour attirer des fonctionnaires possédant la compétence voulue. L'apport de la fonction financière ne satisfait donc pas les besoins du Service pénitentiaire canadien.</p>	<p>Nous sommes d'accord. La croissance rapide du Service pénitentiaire canadien, de même que la modification de l'importance de certains programmes, au cours des cinq dernières années, ont forcément entraîné des études portant sur la réorganisation de nombreux secteurs de programmes. Par conséquent, on a confié au Commissaire adjoint des services opérationnels et à ses collègues régionaux, la responsabilité, en qualité de hauts fonctionnaires, de plusieurs secteurs administratifs, dont l'administration financière. Précisons toutefois qu'ils peuvent compter sur les avis du directeur des services financiers ou de l'administrateur financier régional, tous deux agents supérieurs des finances responsables de la mise en application de la politique financière, et conseillers en ce domaine. Il faudra réexaminer les tâches des agents supérieurs des finances afin de s'assurer que leur rôle administratif sur le plan financier est d'une rigoureuse efficacité et satisfait aux besoins du Service pénitentiaire canadien (S.P.C.).</p>	<p>Recommandation en voie d'application. Les cadres supérieurs ont commencé à reconnaître leurs responsabilités financières et la valeur que représente pour eux la fonction financière. Les postes financiers ont été reclassifiés et sont à des niveaux appropriés en vue d'attirer et de garder des fonctionnaires possédant la compétence voulue. L'étude et la reclassification des principaux postes d'agent financier ont été achevées en 1976. Le nouveau commissaire a beaucoup souligné l'importance de contrôles financiers stricts.</p>

REPOSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DEPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DEPARTEMENTALS AVRIL 1978
2.	La haute direction devrait donner son appui au programme amorcé en vue de renforcer la fonction financière et inviter des agents supérieurs des finances à faire partie des équipes de la haute direction afin de s'assurer leur pleine et entière collaboration.	Nous sommes d'accord. En 1974, nous avons prié le bureau des conseillers en gestion d'étudier l'organisation de la direction générale des services financiers au bureau principal du S.P.C. et dans certains postes régionaux. Les principales recommandations de l'étude sont en voie d'application et nous espérons qu'il en résultera une importante amélioration de la gestion financière.	Recommandation en voie d'application. La haute direction à tous les trois paliers de l'organisation ont supporté le renforcement de la fonction financière. L'agent supérieur des finances à plein temps à l'Administration centrale a été nommé "directeur général des Finances" et fait partie du Comité supérieur de gestion dans trois (3) régions. On encourage également les deux autres régions à admettre leur agent financier comme membre du Comité supérieur de gestion régional. Au niveau de l'établissement, le poste d'agent supérieur des finances a été reclassifié à un niveau supérieur et à reçu le statut de "directeur adjoint". Cela permet automatiquement à l'agent financier de siéger au Comité de gestion de l'établissement. En outre, le directeur général des Finances et les administrateurs régionaux des finances constituent maintenant un "Comité des finances" spécial chargé de conseiller la Commission sur les questions d'ordre budgétaire.
3.	En outre, pour qu'il puisse s'acquitter efficacement de ses responsabilités concernant les questions financières du Ministère, le directeur des services financiers devrait participer à l'évaluation de tous les agents financiers régionaux et des autres fonctionnaires dont les tâches se rapportent au domaine financier.	Nous sommes d'accord. Nous avons l'intention de mettre en oeuvre un système analogue à celui qui est conseillé dans le Guide d'administration financière, selon lequel le fonctionnaire supérieur des finances doit examiner toutes les évaluations du rendement des agents financiers effectuées par leur supérieur hiérarchique.	Recommandation en voie d'application. Un système d'évaluation du rendement pour toutes les catégories d'employés fonctionne depuis 1976. Il consiste essentiellement en ce que le surveillant évalue le rendement de ses subalternes. Une étude spéciale est menée dans les cas de rendement exceptionnellement bon ou mauvais. Le directeur régional des Services financiers a demandé qu'on lui transmette toutes les évaluations des agents financiers régionaux, faites en 1977, pour qu'il les examine. Il a déjà examiné celles de tous les agents financiers à l'Administration centrale.

REPOSES À L'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DEPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DEPARTEMENTALS AVRIL 1978
ORGANISATION DES SERVICES FINANCIERS			
4.	Dans son étude sur les services financiers du bureau principal le bureau des conseillers en gestion pointe du doigt l'actuelle répartition improvisée des fonctions financières; il faudrait modifier cette répartition pour la rendre conforme aux propositions contenues dans le rapport du bureau ou à une autre répartition approuvée par la direction.	Nous sommes d'accord. Le Service pénitentiaire canadien a accepté les recommandations contenues dans l'étude du bureau des conseillers en gestion sur la gestion financière et est en voie de les mettre en vigueur.	Recommandation mise en application. La réorganisation a été complétée à compter de juin 1975 conformément aux propositions du Bureau des conseillers en gestion (BCG).
5.	On devrait mettre sur pied des programmes de formation afin que le personnel des finances soit ensuite en mesure de fournir un rendement uniformément élevé.	Nous sommes d'accord. Il existe un programme limité de formation, en cours et hors d'emploi, destiné au personnel des finances; ce programme a produit des diplômés (R.I.A., C.G.A.). Avec l'apport d'un agent de formation, ce programme sera intensifié et étendu au secteur financier ainsi qu'aux autres secteurs de la gestion.	Recommandation mise en application. Des ateliers sur les questions financières destinés au personnel supérieur des finances ont été organisés dans toutes les régions et à l'Administration centrale en 1976 et 1977. On a continué d'encourager la participation à des cours sur la comptabilité donnant lieu à des diplômes. Par exemple: trois agents des finances ont suivi à plein temps, pendant une période allant de 3 à 6 mois, des cours de la Société des comptables (RIA). On a amorcé le programme de formation des gestionnaires. Des cours réguliers de "Finances pour les gestionnaires" sont actuellement offerts à notre Collège du personnel pour la région de l'Ontario. Les quatre autres régions introduisent des cours de formation semblables. Le programme de formation sera étendu afin de comporter des cours spécialisés qui conviennent aux cadres supérieurs. Certains de nos cadres supérieurs ont suivi le Cours de gestion sur les dépenses gouvernementales.

REPONSES À L'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DEPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DEPARTEMENTALS AVRIL 1978
MANUEL ET SOURCES DE RÉFÉRENCE			
6.	Le manuel des services financiers et les autres sources de référence financière concernant le Service pénitentiaire canadien devraient être intégrés dans un nouveau manuel qui constituerait un document de travail pratique expliquant la façon de remplir les fonctions.	Nous sommes d'accord. L'une des grandes priorités de la division financière qui vient d'être réorganisée est précisément la compilation d'un manuel complet de l'administration financière englobant et intégrant les directives et les méthodes financières en vigueur.	Recommandation mise en application. Le nouveau système de guides financiers a été élaboré et publié. Les deux (2) premiers volumes ont été publiés en février 1976 et ont compris notre "Guide financier pour les gestionnaires" qui a été conçu comme un guide de travail pratique à l'intention des gestionnaires, qui ne comporte pas de détails inutiles. Le dernier volume a été publié en février 1978. Le Système de guide est soumis à une révision continue afin de garantir que la documentation est appropriée, exacte et disponible aux gestionnaires et aux employés qui ont des responsabilités financières.
ROULEMENT DU PERSONNEL			
7.	Le Service pénitentiaire canadien devrait chercher à connaître les raisons à l'origine du roulement élevé qui se manifeste, à certains niveaux, chez les employés ayant des responsabilités financières, et prendre les mesures qui s'imposent.	Nous sommes d'accord. Une étude structurale de la fonction financière à tous les niveaux de gestion, réalisée par le bureau des conseillers en gestion, devrait garantir que les postes financiers sont classifiés conformément à leurs attributions. Nous croyons que les nouvelles classifications auront pour effet de diminuer le roulement du personnel.	Recommandation mise en application. L'étude des postes d'agent financier et de commis aux finances dans le Service a donné lieu à une meilleure organisation et à une classification plus élevée de la majorité des postes. Le roulement du personnel a diminué de beaucoup et ne présente plus un problème grave.
TÂCHES CONFIEES À DES DÉTENUS			
8.	Le détenu à qui l'on confie des tâches financières devrait être considéré comme participant à un programme de réhabilitation et, par conséquent, les ressources nécessaires devraient être fournies afin de leur procurer la formation et la surveillance qui s'impose.	Nous sommes d'accord. À l'avenir, tous les détenus en question recevront la formation et la surveillance nécessaires.	Recommandation qui a cessé d'être pertinente. L'affectation de détenus à des fonctions financières a été réduite considérablement et éliminée tout à fait à plusieurs endroits. Si l'on augmente l'emploi de détenus à certaines fonctions financières de nature non délicate, nous verrons à ce qu'ils reçoivent une formation suffisante et qu'ils soient soumis à une surveillance appropriée.

REponses À L'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DEPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DEPARTEMENTALS AVRIL 1978
9.	<p>PAIE</p> <ul style="list-style-type: none"> • Les modifications suivantes devraient être apportées au système de paie afin d'améliorer le contrôle interne: a) le contrôle du système de paie devrait relever des services financiers; b) on devrait concilier le système de paie avec le système des rapports financiers; c) il faudrait prendre des mesures pour imputer le temps supplémentaire au centre de coûts qui requiert le personnel; d) afin d'assurer un partage adéquat des tâches, il conviendrait de confier la distribution des chèques à quelqu'un d'autre que le gestionnaire qui approuve le temps supplémentaire ou les présences; et e) les conditions se rapportant aux paiements versés aux employés en congé par suite de blessures subies au travail devraient être contrôlées de très près. 	<ul style="list-style-type: none"> a) Nous sommes d'accord. Le contrôle du système de paie relèvera des services financiers. b) Nous sommes d'accord. Certains aspects de la décentralisation du système de paie aux bureaux régionaux ont occasionné des problèmes qu'on est maintenant en train de résoudre. c) Nous sommes d'accord, mais nous avons essayé, sans succès, d'imputer le temps supplémentaire aux activités. Le système de paie actuel du ministère des Approvisionnement et Services n'est pas assez souple pour nous permettre de faire cette opération. d) Nous sommes d'accord. Ce sera fait d'ici septembre 1975. e) Nous sommes d'accord. Nous étudions actuellement notre système de contrôle des paiements relatifs aux congés pour accident de travail. Dans l'intervalle, nous avons informé tous nos bureaux régionaux que les congés pour accident de travail ne doivent pas se prolonger au delà de 120 jours. 	<p>Recommandation en voie d'application. Certains de ces secteurs-problèmes ont déjà été réglés. Au Services financiers nous avons un projet important pour 1978. Il s'agit d'élaborer des mécanismes de contrôle et de surveillance qui sont nécessaires pour faire face aux changements proposés dans la circulaire du Conseil du Trésor 1977-37.</p>

REponses à L'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DEPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DEPARTEMENTALS AVRIL 1978
TEMPS SUPPLÉMENTAIRE			
10.	Le temps supplémentaire représente des frais importants pour le Service pénitentiaire canadien. Il faudrait se faire expliquer pourquoi le temps supplémentaire varie sensiblement d'un établissement à l'autre.	Nous sommes d'accord. Un système de rapports du temps supplémentaire, en vigueur depuis le 1er janvier 1975, permet de contrôler et d'expliquer le temps supplémentaire.	Recommandation mise en application. Les variations des temps supplémentaires entre les établissements ont été analysées et expliquées. Des comités régionaux des temps supplémentaires ont été créés et la haute direction accentue beaucoup le contrôle des temps supplémentaires.
11.	Si la semaine totale de travail d'un employé doit dépasser le nombre d'heures prévu par le Code canadien du travail, il faut obtenir l'autorisation du Conseil du trésor.	Nous sommes d'accord. La division du personnel a discuté ce problème avec des fonctionnaires du Conseil du trésor, le 13 novembre 1974, et ces derniers se sont montrés satisfaits de notre attitude à cet égard.	Recommandation mise en application. Le Conseil du Trésor a accepté la pratique en cours.
VÉRIFICATION A PRIORI ET ACHATS			
12.	La vérification a priori des dépenses relève du bureau principal, quelle que soit l'efficacité avec laquelle les bureaux régionaux accomplissent la vérification a priori de la plupart des achats. La responsabilité de la vérification a priori des opérations devrait passer du bureau principal aux bureaux régionaux.	Nous sommes d'accord. La décentralisation de la vérification a priori au profit des bureaux régionaux est en préparation et sera mise en oeuvre lorsque ceux-ci auront un personnel stable.	Recommandation mise en application. L'émission décentralisée des chèques a été introduite graduellement en 1977 et sera complétée d'ici au 1 ^{er} juillet 1978 dans toutes les régions. Seule la vérification a priori des catégories spéciales de dépenses continuera de relever du bureau principal.

REponses à L'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DÉPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DÉPARTEMENTALS AVRIL 1978
13.	<p>Les modifications suivantes sont nécessaires à l'amélioration de la gestion financière et du contrôle des achats:</p> <ul style="list-style-type: none"> - les rajustements de prix devraient être approuvés par des agents responsables de l'approvisionnement plutôt que par des commis préposés à la vérification a priori; - lorsque les coûts réels de l'approvisionnement dépassent les prévisions de l'établissement, il faudrait consulter celui-ci avant d'acheter; - il faudrait publier des directives exigeant que la qualité des marchandises reçues fasse l'objet d'une inspection et que les denrées alimentaires et toutes autres marchandises achetées en vrac soient pesées à l'arrivée; - il conviendrait de faire enquête sur les différences de prix entre les denrées alimentaires et autres produits achetés par des établissements dans la même région; - Le personnel devrait être muni des directives ainsi que des manuels nécessaires, incluant des lignes directrices, par exemple, l'alternative de préparer ou d'acheter les rations alimentaires. 	<p>Nous sommes d'accord. Nous adopterons cette méthode.</p> <p>Nous sommes d'accord. Cependant, par suite de la hausse actuelle des prix, le ministère des Approvisionnements et Services (M.A.S.) a publié des directives à l'intention des ministères, exposant sa politique à cet égard, que nous avons acceptées.</p> <p>Nous sommes d'accord. Nous publierons une directive en conséquence, qui fera partie du manuel.</p> <p>Nous sommes d'accord, mais différentes sources d'approvisionnement du M.A.S. sur lesquelles nous n'exerçons aucun contrôle, alimentent ces établissements.</p> <p>Nous sommes d'accord. Nous agirons en ce sens.</p>	<p>Recommandation en voie d'application. On est en train d'incorporer ces exigences dans les guides financiers.</p>

REPOSES À L'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DÉPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DÉPARTEMENTALS AVRIL 1978
DÉLÉGATION DE POUVOIRS			
14.	Les articles 25, 26 et 27 de la Loi sur l'administration financière autorisent le Ministère à engager, dépenser et verser des fonds. Le Service pénitentiaire canadien devrait déléguer le pouvoir d'engager des fonds, comme le prévoit l'article 25 de la Loi.		Recommandation mise en application. Elle a été incorporée dans la Matrice des Pouvoirs financiers de signer, approuvées par le Commissaire et le Solliciteur général le 1 ^{er} février 1977.
15.	Les personnes chargées de faire des transactions devraient pouvoir utiliser un système permettant d'identifier celles qui sont autorisées en vertu des articles 25, 26 et 27. Il conviendrait de revoir les autorisations au moins une fois par an, et les systèmes devraient prévoir des cartes de spécimen de signature.		Recommandation mise en application. Le système comporte des fiches de spécimen de signature et est assujéti à des vérifications périodiques.
16.	L'autorisation accordée à tel ou tel poste devrait s'arrêter aux sommes d'argent proportionnées aux fonctions et responsabilités de ce poste.		Recommandation mise en application. La Matrice des Pouvoirs financiers de signer comprend des limites sur les sommes d'argent et souligne également que le pouvoir des gestionnaires de budget dont la gestion leur a été confiée par délégation.
17.	Il faudrait suivre la directive du Conseil du trésor exigeant que des employés différents, en vertu des articles 26 et 27, apposent leur signature pour la même opération.	Nous sommes d'accord. Nous avons mis au point, de concert avec les bureaux régionaux, une formule révisée de délégation des pouvoirs, que nous avons soumise à l'approbation du Ministre. Cette formule révisée renferme les prescriptions du «Guide d'administration financière» et sera conforme à ces recommandations. La mise en vigueur de ce nouveau système se fera au cours de la présente année financière.	Recommandation mise en application. Cette séparation des tâches a été introduite en 1977.

REPONSES À L'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DEPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DEPARTEMENTALS AVRIL 1978
	<p>UNE SIGNATURE NÉCESSAIRE POUR TOUTE DEMANDE DE CHÈQUE</p> <p>18. Conjointement avec le ministère des Approvisionnement et Services, il faudrait modifier la méthode suivie pour faire des demandes de chèque, de façon à exiger deux signatures.</p>	<p>Le Conseil du trésor établit les modalités de l'attestation nécessaire pour les paiements faits à même le Fonds du revenu consolidé.</p>	<p>Recommandation ne devant pas être mise en application.</p>
	<p>RECOUVREMENT DES COÛTS</p> <p>19. Une hausse du taux d'indemnité journalière pour l'entretien des détenus provinciaux placés dans des établissements fédéraux, rendrait ce taux plus conforme au coût réel.</p> <p>20. Il faudrait modifier la politique des prix des produits agricoles pour la rendre davantage conforme à la valeur marchande actuelle, et il faudrait établir un système financier qui puisse assurer une gestion s'appuyant sur des renseignements financiers sûrs, notamment en ce qui concerne les frais d'exploitation agricole.</p>	<p>Nous sommes d'accord. Mais le recouvrement des coûts engagés pour les détenus provinciaux placés dans des établissements fédéraux doit se faire conformément aux dispositions des ententes fédérales-provinciales négociées avec chaque province. Les taux imposés sont rajustés chaque année.</p> <p>Nous sommes d'accord. Plusieurs études du S.P.C. sur l'exploitation agricole laissent entendre que la politique des prix manque de réalisme. Nous sommes d'accord avec cette constatation. Cependant, il faudrait consacrer encore plus de fonds aux opérations des économes pour pouvoir appliquer cette recommandation. Les systèmes financiers actuellement utilisés pour l'exploitation agricole seront réexaminés lorsque notre section des systèmes se mettra à fonctionner.</p>	<p>Recommandation mise en application. Lorsque la date de renégociation des ententes est arrivée, on a modifié les taux d'indemnité journalière pour les rendre plus conformes au coût réel.</p> <p>Recommandation en voie d'application. La BCG est en train d'étudier l'exploitation agricole afin de déterminer les besoins en matière de finances et de comptabilité. Cette recommandation sera évaluée dans le cadre de l'étude.</p>

REponses à L'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DEPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DEPARTEMENTALS AVRIL 1978
21.	Il conviendrait d'augmenter le prix des repas servis au public, pour en recouvrer le coût.	Nous sommes d'accord. Nous examinons actuellement la situation concernant les repas servis aux visiteurs et aux fonctionnaires. Des consultations ont déjà eu lieu ou sont prévues avec des représentants du Conseil du trésor, du ministère du Revenu national et des syndicats.	Recommandation mise en application. A compter du 1er mars 1978, le prix des repas hors-service a été augmenté afin de couvrir les frais.
COMPTES À RECEVOIR ET SERVICES RENDUS			
22.	Il faudrait mettre en vigueur des systèmes permettant un meilleur contrôle de l'approbation du crédit, des coûts et des prix de revient des commandes, de la facturation des expéditions et de la perception des comptes. Il faudrait que les systèmes s'appuient sur des documents et que les méthodes soient publiées et expliquées aux employés.	Nous sommes d'accord. La section des systèmes qui s'élabore présentement au bureau principal, documentera et améliorera notre méthode actuelle pour le programme.	Recommandation en voie d'application. L'étude de ce secteur-problème a commencé en 1976 mais a été retardée jusqu'à 1978, à cause de la priorité plus élevée accordée à d'autres projets.
23.	Il faudrait établir des comptes de contrôle pour tous les systèmes de comptes à recevoir du Service pénitentiaire canadien, et préparer mensuellement une ventilation par classe d'âge des comptes à recevoir et en concilier le total au compte de contrôle.	Nous sommes d'accord. Les méthodes relatives aux revenus, notamment les comptes de contrôle pour les comptes à recevoir, sont utilisées depuis de nombreuses années. Nous attacherons encore plus d'importance au fonctionnement et à l'amélioration de ces systèmes.	Recommandation en voie d'application dans le cadre du même projet mentionné au paragraphe n° 22 ci-dessus.
AVANCES DE FONDS DE ROULEMENT			
24.	Il faudrait mettre en vigueur un système de contrôle des stocks dans les magasins régionaux; effectuer le dénombrement de tous les articles et se débarrasser des stocks désuets; contrôler les niveaux des stocks et des comptes à recevoir et enquêter sur les écarts notables.	Nous sommes d'accord. Nous examinons actuellement l'ensemble des opérations des magasins régionaux.	Recommandation que l'on mettra en application. Si on peut obtenir les ressources, on étudiera en 1978 le contrôle financier amélioré de tous les stocks. Malheureusement, l'étude du fonctionnement des magasins régionaux, effectuée en 1975, a amélioré l'efficacité du traitement et de l'enregistrement du matériel mais n'a pas abouti à l'amélioration des contrôles financiers.

REponses à l'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DEPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DEPARTEMENTALS AVRIL 1978
25.	Il faudrait préparer tous les mois des états financiers concernant les avances de fonds de roulement et les faire concorder avec les états du Ministère afin d'en assurer l'exactitude.	Nous sommes d'accord et nous le ferons. Les conciliations de toutes les avances de fonds de roulement figurent chaque année dans les Comptes publics.	Recommandation mise en application. On exige maintenant que ces conciliations aient lieu tous les mois.
BIENS IMMOBILIERS ET MOBILIERS			
26.	Il faudrait modifier la méthode de comptabilisation et de contrôle des biens immobiliers et mobiliers pour que ces actifs soient mieux contrôlés et plus visibles dans les registres financiers. Ces registres devraient donner la valeur en dollars et la quantité des articles attrayants et d'une valeur importante. Pour les autres articles, il suffit d'en connaître la quantité.	Nous sommes d'accord. Nous allons réviser les méthodes de contrôle des biens immobiliers et mobiliers afin de les améliorer.	Recommandation que l'on mettra en application. A certains endroits, les registres de contrôle des biens immobiliers et mobiliers sont en bon état. Ailleurs, le manque de personnel des finances suffisamment préparé a empêché la tenue de registres adéquats. De par leur nature, les installations pénitentiaires fonctionnent avec un degré élevé de sécurité, de surveillance de gens et de matériel qui entrent et laissent l'établissement. En 1978, nous nous proposons d'entamer un projet d'étude afin de déterminer les besoins de registres des biens immobiliers et de l'équipement dans les établissements à haute sécurité. En outre, nous élaborerons et mettrons en application des procédures devant servir à des établissements à régime de sécurité moindre.
27.	Pour que les registres permanents soient constamment à jour, il faudrait effectuer régulièrement le dénombrement de tous les biens immobiliers et mobiliers.		Recommandation que l'on mettra en application. Lorsqu'il y a de bons registres de biens immobiliers, l'on dresse régulièrement un inventaire des stocks. Cette procédure sera étendue à tous les établissements suite à l'étude que l'on a mentionnée au paragraphe n° 26 ci-dessus.

REponses À L'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DÉPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DÉPARTEMENTALS AVRIL 1978
28.	<p>FONDS DE FIDUCIE DES DÉTENUS</p> <p>Ces encaisses surviennent lorsqu'un détenu arrive dans un établissement avec de l'argent liquide, ou que des visiteurs lui laissent de l'argent pour ses dépenses personnelles; il s'agit habituellement de sommes minimes.</p> <p>Il faudrait déterminer dans quelle mesure le Service pénitentiaire canadien a le droit de tenir ces comptes de fonds non publics, et révéler l'existence de ces fonds dans les Comptes publics. Il faudrait obtenir l'autorisation du ministère des Finances au sujet de ces comptes de banque.</p> <p>Il faudrait modifier le système afin d'améliorer les méthodes de gestion des encaisses et de contrôle de ces fonds.</p>	<p>Nous sommes d'accord. Le Conseil du trésor vient de déclarer ces fonds «publics». La section du programme des détenus du S.P.C. est en train d'examiner la question et va recommander une méthode d'administration de ces fonds. Nous avons envers le Conseil du trésor l'obligation de mettre en oeuvre une méthode de contrôle de ces fonds au cours de 1975-1976, d'une façon qui répondra aux exigences du Conseil, de même qu'à celles du programme des détenus.</p>	<p>Recommandation mise en application. Des mesures ont été prises pour déterminer la légalité de la tenue de ces comptes. On a demandé au Conseil du Trésor l'autorisation d'établir un compte productif d'intérêts dans le Fonds du revenu consolidé pour ces fonds de fiducie. Le Conseil du Trésor n'a pas encore fait part de sa décision à ce sujet.</p>
29.	<p>VÉRIFICATION INTERNE</p> <p>Le Commissaire devrait être saisi de rapports de vérification interne et, au besoin, les transmettre à d'autres membres du personnel. Ces rapports devraient être rédigés et diffusés dans un laps de temps raisonnable.</p>	<p>Nous sommes d'accord. La vérification interne relève de la gestion du S.P.C.; cependant, la suite à donner aux articles transmis aux services financiers relève des membres de cette division. Les recommandations du Conseil du trésor dans ce domaine proposent la création d'un comité de fonctionnaires supérieurs qui serait chargé d'assurer la mise en application des recommandations approuvées. Le S.P.C. étudie cette proposition.</p>	<p>Recommandation mise en application. On s'est arrangé avec les équipes de vérification interne afin qu'une séance de comptes rendus ait lieu avec le personnel des finances de l'Administration centrale immédiatement après toutes les vérifications. Le Commissaire est tenu au courant des secteurs-problèmes graves et n'a pas cessé de s'intéresser beaucoup aux mesures rectificatrices. Les rapports de vérification sont rédigés très rapidement et distribués grâce à une méthode de relance aux paliers régionaux et des établissements. Le nouveau poste d'inspecteur général sera responsable de l'équipe d'examen financiers. On a beaucoup augmenté la rapidité avec laquelle on donne suite aux recommandations de vérification.</p>

REPOSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DEPARTEMENTAUX DU RAPPORT 1975	COMMENTAIRES DEPARTEMENTAUX AVRIL 1978
30.	Le directeur des finances devrait confier aux agents financiers compétents le soin de dresser un plan de mise en application des recommandations de ces rapports et de surveiller les progrès accomplis.		Recommandation mise en application. C'est maintenant la pratique courante. Dorénavant les recommandations qui figurent dans les rapports de vérification interne indiqueront le niveau d'organisation responsable des mesures rectificatrices. Des délais de mise en application sont exigés pour chaque réponse à un rapport de vérification.
31.	<p>OBJECTIFS DU MINISTÈRE</p> <p>L'énoncé des objectifs ministériels et les descriptions de programme dans le budget des dépenses fournissent au Parlement une base qui lui permet d'évaluer le coût des divers programmes. Il faudrait les réviser de temps à autre pour indiquer l'évolution des objectifs du programme du service correctionnel.</p>	Nous sommes d'accord en principe. Ils sont révisés de façon périodique; toutefois, à la suite de la mise sur pied de l'Agence fédérale de correction, les objectifs et les programmes du Ministère seront réexaminés et révisés en conséquence.	Recommandation en voie d'application. Les objectifs ministériels et les descriptions de programme dans le budget des dépenses doivent être révisés de concert avec les modifications nécessaires pour établir les "Services correctionnels canadiens". La Structure des crédits parlementaires a été modifiée en vue de permettre la séparation du Service national des libérations conditionnelles de la Commission nationale des libérations conditionnelles. Il se peut que l'examen principal des objectifs ministériels et des descriptions de programmes soient achevés assez tôt pour que les modifications figurent dans le budget principal des dépenses pour 1979-1980.

REPOSES À L'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DEPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DEPARTEMENTALS AVRIL 1978
PRÉVISIONS DE PROGRAMME			
32.	En vue d'améliorer la qualité des communications actuelles entre le bureau principal et les bureaux régionaux, ainsi que la qualité de la présentation des prévisions de programme, des agents supérieurs des finances devraient se rendre dans les bureaux régionaux pour y expliquer la prévision de programme et les budgets «A» et «B». Pour assurer que les demandes reflètent les priorités de la haute direction, on devrait rédiger un énoncé des priorités administratives, puis le réviser avec les agents des régions et des établissements avant l'énoncé des prévisions de programme.	Nous sommes d'accord. La réorganisation de la division des finances du bureau principal permettra aux agents supérieurs des finances de visiter plus fréquemment les bureaux régionaux. Certaines priorités administratives peuvent être communiquées aux bureaux régionaux avant l'énoncé des prévisions de programme.	Recommandation mise en application. Les communications entre le bureau principal et les bureaux régionaux ont été améliorées afin que l'objectif de la révision de programmes et des budgets A et B soit bien compris. On fait connaître actuellement dans le processus en cours les priorités de la haute direction. Cependant, un effort spécial est entrepris par l'entremise d'une nouvelle Direction de la planification au bureau principal qui devrait aboutir à de meilleurs énoncés des priorités de la direction.
33.	Étant donné le nombre et la diversité des établissements et des programmes, un classement des programmes suivant un ordre hiérarchique apporte d'importants renseignements en retour. Afin de donner à la haute direction une idée du succès de tel ou tel programme, on devrait dresser une liste classant les programmes selon leur efficacité, et identifiant les gestionnaires de chaque centre de responsabilité.	Nous sommes d'accord. Tant pour le système de mesure du rendement de l'exploitation que pour le groupe de travail sur l'Agence fédérale de correction, on procède à l'identification des programmes en vigueur.	Recommandation qui sera examinée. La Direction de la planification envisagera des méthodes de classer les programmes par ordre hiérarchique afin d'appuyer les prises de décision de la haute direction
BUDGET DES GESTIONNAIRES DES CENTRES DE RESPONSABILITÉ			
34.	L'administration devrait consulter les gestionnaires des centres de responsabilité lors de l'établissement de leur budget pour s'assurer de leur engagement envers les objectifs financiers qui sont fixés.	Nous sommes d'accord. Les demandes de crédits budgétaires sont passées en revue par les gestionnaires des centres de responsabilité et leur directeur régional respectif avant d'être soumis au bureau principal, à Ottawa.	Recommandation mise en application. Les formalités exigent que, au début de chaque année financière, les gestionnaires de budget apposent leur signature, pour indiquer leur approbation, sur le projet de budget. On a beaucoup fait ressortir cet aspect en prévision de l'année financière 1978-1979.

REponses À L'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DEPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DEPARTEMENTALS AVRIL 1978
35.	<p>Le personnel du bureau principal ne devrait pas imputer de dépenses aux budgets des gestionnaires des centres de responsabilité sans avoir d'abord consulté ces derniers. Un petit budget devrait, au besoin, être affecté au personnel du bureau principal.</p>	<p>Nous sommes d'accord. Le personnel de l'administration centrale n'impute normalement aucune dépense au budget des gestionnaires des centres de responsabilité, sauf s'il s'agit de postes administrés à l'échelle nationale.</p>	<p>Recommandation mise en application. Les employés du bureau principal n'ont pas le droit d'entamer des dépenses qui seraient imputées aux budgets régionaux ou à ceux des établissements sans consultation préalable. Lorsque des postes sont administrés à un niveau national, le budget est conservé au bureau principal.</p>
<p>ANALYSE DES ÉCARTS ET PRÉVISIONS DE CAISSE</p>			
36.	<p>Il faudrait contrôler à tous les mois le système de contrôle budgétaire et d'analyse des écarts pour s'assurer qu'il est possible d'expliquer de façon satisfaisante les écarts importants.</p>	<p>Nous sommes d'accord. Nous avons l'intention d'améliorer nos systèmes d'analyse des écarts et de prévisions de caisse.</p>	<p>Recommandation mise en application. Le système de prévisions de caisse a été amélioré et, pour l'année 1978-1979, les prévisions de caisse seront établies à tous les mois à compter de juin. On fournira des explications des écarts importants et on en rendra compte par des synthèses destinées aux niveaux de la haute direction. Les gestionnaires responsables d'un budget reçoivent des rapports financiers qui font ressortir les écarts de manière cumulative.</p>
<p>RAPPORTS DE GESTION</p>			
37.	<p>Le système de rapports devrait être assoupli et modifié de façon à correspondre à la nouvelle organisation du Service pénitentiaire canadien. Il faudra donc changer les codes actuels des comptes, étant donné que le système en place exige un code de 25 chiffres pour toutes les opérations comptables et ne met pas à profit les codes d'interclassement qui sont plus simples.</p>	<p>Nous sommes d'accord. Notre récente réorganisation nous oblige à modifier notre structure par activité; nous profiterons de l'occasion pour procéder à un examen des codes. Nous étudierons la méthode des codes d'interclassement.</p>	<p>Recommandation mise en application. On a effectué un examen majeur du système de rapports financiers, lequel a donné lieu à un nouveau système pour 1976-1977. Le Bloc de codage des entrées a été réduit à quatorze (14) chiffres. On a utilisé des codes d'interclassement et des listes informatiques pour plus de souplesse.</p>

REponses À L'ETUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

NO.	OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DÉPARTEMENTALS DU RAPPORT 1975	COMMENTAIRES DÉPARTEMENTALS AVRIL 1978
38.	Le nouveau système devrait tenir compte des éléments courus et prévoir l'intégration ordonnée du système d'engagements dans les systèmes de rapports, de façon que les gestionnaires puissent connaître exactement le solde non grevé de leur budget.	Nous sommes d'accord. Nous avons modifié la méthode de contrôle de nos engagements le 1er avril 1975; nous disposons désormais de meilleures données pour nos rapports et pouvons tenir les gestionnaires au courant du solde de leur budget.	Recommandation partiellement mise en application. Les éléments courus en vue des transactions de la feuille de paye font partie du système et reflètent une partie importante du total des dépenses. On étudiera à une date ultérieure s'il est souhaitable de passer à un système d'éléments courus au complet. Pour le moment, nous pensons que les avantages à tirer d'un système d'éléments courus complet peut ne pas justifier l'effort en matière d'écritures que cela comporte. Nous avons l'intention d'étudier cette méthode ainsi que d'autres moyens d'améliorer les données pertinentes sur les coûts qui servent à prendre des décisions. Le système de contrôle des engagements a été fusionné avec les rapports financiers depuis 1976-1977. Toutefois, on y apporte, depuis le 1 ^{er} avril 1978, une amélioration majeure qui surmontera les insuffisances des données antérieures sur les engagements.
39.	De plus, les rapports de gestion devraient renseigner sur le rendement de chaque sous-activité et sur les années-hommes qu'elle a utilisées.	Nous sommes d'accord. L'examen que nous comptons faire de notre système de rapports, couvrira aussi le rapport sur les années-hommes. Nous ne pourrions toutefois pas faire entrer nos données de rendement dans nos rapports financiers avant d'avoir terminé notre étude du système de mesure du rendement de l'exploitation.	Recommandation partiellement mise en application. Depuis avril 1977 chaque gestionnaire de budget a reçu dans les rapports financiers mensuels des données sur l'utilisation des mois-hommes. On a fourni au Conseil du Trésor des renseignements sur la performance en même temps que la présentation des prévisions de programme. Cependant, l'étude sur la mesure de la performance n'a pas encore atteint le stade où les renseignements sur le rendement sont fournis à chaque sous-activité. À une date ultérieure nous envisagerons la possibilité de présenter de manière utile certaines de ces données sur la performance au moyen du Système de rapport financier.

COMMISSAIRE AUX SERVICES CORRECTIONNELS

DATE
16 mai 78

APPENDICE «PA-52»

DATE le 10 avril 1978.

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES
Conseil de la radiodiffusion et des
télécommunications canadiennes.

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
<p>AGENTS FINANCIERS</p> <p>Il y a lieu de préciser les attributions financières au sein du Conseil.</p> <p>Le président devrait désigner, par écrit, le fonctionnaire supérieur des finances du Conseil ainsi qu'un poste d'agent financier par direction. Le document devrait en outre stipuler que les agents financiers des directions relèvent fonctionnellement du fonctionnaire supérieur des finances, de qui ils doivent accepter conseils et directives sur toutes les questions financières et comptables qui intéressent leur direction respective.</p> <p>CONTRÔLE DES ENGAGEMENTS</p> <p>Les directions font des dépenses et des paiements sans que les engagements soient soumis à un contrôle qui permettrait de s'assurer qu'il y a suffisamment de fonds disponibles dans le crédit.</p> <p>Le directeur de chaque direction devrait être avisé qu'il appartient désormais à sa direction, et plus précisément à son agent</p>	<p>Nous acceptons et donnons immédiatement suite à la recommandation.</p>	<p>Toutes les recommandations déjà en vigueur ou tout près de l'être.</p> <p>Le Président a désigné le directeur général de l'administration du Conseil, fonctionnaire supérieur des finances du Conseil. Des adjoints administratifs ont été nommés dans chaque direction et un système de reportage fonctionnel a été établi.</p>

DATE le 10 avril 1978.

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER
 RAPPORT DU VÉRIFICATEUR GÉNÉRAL
 (31 MARS 1975)

NOM DU MIN./ORGANISME/SOCIÉTÉ
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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
<p>financier désigné, de délivrer les certificats d'engagements et d'en faire le contrôle financier au moyen de registres supplémentaires.</p> <p>Chaque direction devrait établir et utiliser un système supplémentaire uniforme d'enregistrement des engagements.</p> <p>AUTORITE DU MINISTRE</p> <p>Le Conseil relève du Secrétariat d'Etat aux termes de la Loi sur l'administration financière, mais il rend compte au Ministre des Communications aux fins de la Loi sur la radiodiffusion.</p> <p>Le Conseil devrait obtenir un décret du gouverneur en conseil qui désignerait le Ministre des Communications comme le ministre compétent aux fins de la Loi sur l'administration financière.</p> <p>ATTRIBUTIONS DU FONCTIONNAIRE SUPERIEUR DES FINANCES</p>	<p>Nous étudions actuellement la question du contrôle des engagements. Tous sera réglé à l'automne 1975.</p> <p>Nous avons reçu le décret du gouverneur en conseil qui désigne le Ministre des Communications comme ministre compétent.</p>	<p>Le poste de Chef des systèmes financiers a été créé, il contrôle le développement et l'évolution des systèmes supplémentaires.</p> <p>Pas de changement.</p>
<p>Le directeur des services financiers et administratifs exerce bon nombre d'attributions étrangères aux finances; son emploi du temps et ses efforts sont donc partagés.</p>		

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE le 10 avril 1978.

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(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
<p>Le Conseil devrait créer un poste de directeur adjoint à la planification et au contrôle financiers et le combler dans les meilleurs délais.</p>	<p>Nous avons créé et comblé le poste de directeur adjoint à la planification et au contrôle financiers.</p>	<p>Le titre de ce poste est maintenant : Directeur, planification et opérations financières.</p>
<p>COMITES DE GESTION</p> <p>Il y a lieu d'améliorer les voies de communication entre les agents financiers et les directions d'exploitation.</p> <p>Le fonctionnaire supérieur des finances désigné devrait siéger au comité d'exploitation. Les agents financiers désignés par les directions devraient assister aux réunions hebdomadaires de la direction des services financiers et administratifs.</p>	<p>Nous avons nommé le directeur des services financiers et administratifs au comité d'exploitation. Les agents financiers des directions assisteront désormais aux réunions hebdomadaires des services financiers et administratifs.</p>	<p>Le Comité d'exploitation est maintenant le Comité de Gestion. Les agents financiers des directions rencontrent fréquemment le fonctionnaire supérieur des finances.</p>
<p>MANUEL FINANCIER</p> <p>Le Conseil a fait des démarches en vue de la rédaction d'un manuel financier. Il devrait en hâter l'achèvement.</p>	<p>Notre manuel financier est en bonne voie. Il sera terminé à l'automne 1975.</p>	<p>Le manuel est prêt, on s'occupe actuellement de l'améliorer et de le mettre à jour.</p>
<p>DELEGATION DES POUVOIRS FINANCIERS</p> <p>La délégation des pouvoirs financiers est périmée, ne porte pas la signature du Secrétaire d'Etat actuel et confie exclusivement au président et au personnel</p>		

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE le 10 avril 1978.

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(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES
Conseil de la radiodiffusion et des
télécommunications canadiennes.

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
<p>de la direction des services financiers et administratifs les pouvoirs de dépenser et de payer.</p> <p>Le ministre compétent et le président devraient approuver et signer un document mis à jour de délégation des pouvoirs.</p> <p>Le Conseil devrait chaque année passer en revue les délégations de signature et en faire rapport au président.</p> <p>Les agents compétents des directions devraient être investis des pouvoirs de prendre des engagements, de dépenser et de payer.</p> <p>Des doubles des cartes de spécimen de signature des titulaires d'une délégation de signature devraient être remis au ministre des Approvisionnement et Services et à tous les employés du Conseil qui doivent les reconnaître.</p>	<p>Nous avons rédigé un nouveau document de délégation des pouvoirs financiers et entrepris de le mettre en application.</p> <p>Nous acceptons de donner suite à cette recommandation.</p> <p>Nous acceptons et sommes en train de donner suite à cette recommandation.</p> <p>Nous acceptons et sommes en train de donner suite à cette recommandation.</p>	<p>Un nouveau document de délégation des pouvoirs est en vigueur.</p> <p>Cela se fait régulièrement.</p> <p>La délégation de pouvoir quant aux engagements et aux dépenses a été effectuée. L'autorisation de payer est réservée à la Direction des finances, en attendant que les agents administratifs soient mieux formés et qu'ils aient pris de l'expérience.</p> <p>Les cartes de signatures sont prêtes et elles sont vérifiées régulièrement.</p>
<p>REVENUS TIRES DES DROITS DE LICENCE DE RADIODIFFUSION</p> <p>Les droits de licence de radiodiffusion que le Conseil impose et perçoit sont</p>		

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<p>retranchés des dépenses du ministère des Communications et ne sont pas soumis à un contrôle suffisant qui empêcherait les détournements de fonds, les retards indus de perception des paiements arriérés et les lacunes dans la comptabilité et les rapports.</p> <p>Le Conseil devrait percevoir et rapporter les revenus tirés des droits de licence de radiodiffusion, les verser au Fonds du revenu consolidé et rapporter, dans les Comptes publics, les droits à recevoir en fin d'année financière.</p> <p>Le Conseil devrait établir un système autonome de contrôle financier des droits perçus et des comptes à recevoir, qui prévoirait:</p> <p>(a) le numérotage préalable et le contrôle numérique des reçus et des avis de cotisation;</p> <p>(b) des registres détaillés des comptes à recevoir; et</p>	<p>Nous acceptons de donner suite à cette recommandation pendant l'exercice en cours.</p> <p>Nous mettons présentement en pratique un nouveau système.</p>	<p>Le principe de balancer les crédits a disparu en 1977.</p> <p>La Direction des finances contrôle maintenant les droits de licence perçus. Un système autonome de contrôle des cotisations a été établi. Des registres des comptes à recevoir sont tenus à jour et une nouvelle liste par classe d'âge des comptes à recevoir sera établie cette année, avec l'application du système autonome de contrôle.</p>

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(c) l'examen mensuel, par le fonctionnaire supérieur des finances de la liste par classe d'âge des comptes à recevoir.

CONTROLE DES STOCKS

Le système actuel de contrôle des stocks de biens d'équipement est insuffisant et inexact.

Le Conseil devrait poursuivre la mise en place de son nouveau système de façon à assurer le contrôle comptable des biens d'équipement.

CONTROLE BUDGETAIRE

Le conseil ne procède pas à une analyse régulière de données financières comme il conviendrait de le faire pour contrôler l'utilisation des ressources et le rendement de l'exploitation.

Le Conseil devrait faire entrer ses données budgétaires dans les rapports financiers mensuels produits par le ministère des Approvisionnement et Services, et les agents financiers devraient analyser chaque mois les écarts entre les coûts prévus et les coûts réels.

Nous avons mis en pratique le nouveau système.

Le système de contrôle des stocks a été entièrement révisé et amélioré; il est sous le contrôle des vérificateurs internes.

Cela se fait régulièrement.

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<p>RAPPORTS FINANCIERS</p> <p>Du point de vue du fond et de la forme, les rapports mensuels ne sont pas suffisamment détaillés pour que la gestion et le contrôle financiers soient efficaces dans les directions.</p> <p>Les rapports financiers que le ministère des Approvisionnement et Services produit pour le Conseil devraient désormais donner:</p> <ul style="list-style-type: none"> (a) des renseignements sur les engagements par centre de responsabilité; (b) des données budgétaires par article d'exécution; et (c) des rapports par sous-activité fondés sur les éléments d'activité que définirait le Conseil. 	<p>Nous acceptons et sommes en train de donner suite à cette recommandation.</p>	<p>Tel que recommandé, les rapports financiers comportent maintenant les engagements, les données budgétaires et les éléments d'activité.</p> <p>RECOMMANDE:</p> <p>_____ M. Eric E. Boyd, Directeur général, Direction de l'Administration</p> <p>APPROUVE:</p> <p>_____ Dr. Pierre Camu, Président.</p>

APPENDICE «PA-53»

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE: le 7 avril 1978

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(31 MARS 1976)NOM DU MIN. / ORGANISME / SOCIÉTÉ
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RÔLE DU FONCTIONNAIRE SUPÉRIEUR DES FINANCES			
<p>Les fonctionnaires supérieurs des finances précédents n'ont pas fourni une direction financière adéquate au sein de la Corporation, en partie à cause de l'absence des connaissances en matière de finance requise à ce poste et du peu d'importance accordée à celui-ci. Bien qu'un comptable compétent ait été nommé récemment à ce poste, son rôle et ses attributions connexes n'ont pas encore été définis clairement.</p>	<p>On travaille actuellement à définir le rôle et les attributions connexes du fonctionnaire supérieur des finances et on espère avoir terminé à la fin de 1976.</p>	<p>Le rôle et les responsabilités connexes de l'agent principal des finances ont été valorisés à la suite d'une étude sur la réorganisation et ont fait l'objet d'un rapport.</p>	N/A
<p>Les fonctions et attributions du fonctionnaire supérieur des finances devraient être définies afin d'élever le poste au niveau approprié au sein de la Corporation de permettre une participation active au comité de gestion et de faciliter l'évaluation des contrôles financiers dans tous les secteurs d'activité de la Corporation.</p>			

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<p>CONSIGNATION DES EXIGENCES FINANCIÈRES DANS UN TEXTE OFFICIEL</p> <p>Le guide actuel de procédures est axé sur la description des politiques et procédures liées aux ventes faites au nom des ministères, mais il ne contient que des mentions limitées d'autres procédures financières et contrôles internes, lorsqu'il y en a.</p> <p>La Corporation, en même temps qu'elle évalue et revise, comme il a été proposé, les méthodes financières et les contrôles comptables internes, devrait décrire les procédures et politiques connexes et les communiquer à tout le personnel des finances.</p>	En voie d'application.	Certaines procédures et politiques financières ont fait l'objet d'une note de service documentaire au personnel des finances.	Les procédures et politiques financières sont en voie de développement.
<p>POUVOIRS FINANCIERS</p> <p>Le guide de procédures de la Corporation décrit certaines limites concernant le pouvoir de signer et certaines catégories de pouvoir (dépenses, paiements, etc.)</p>			

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<p>attribuées à divers fonctionnaires des finances et de l'administration. En pratique, ces pouvoirs ne sont pas complets, ils ne sont pas respectés et, dans certains cas, ils n'ont pas de rapport avec les responsabilités des fonctionnaires qui les exercent.</p> <p>La Corporation devrait préparer une liste donnant tous les postes auxquels le pouvoir de signer en matière de finance a été attribué ainsi que la catégorie et les limites de chacun de ces pouvoirs. Cette liste devrait porter la signature du Président.</p>	<p>En voie d'application.</p>	<p>Bien que le Président n'ait pas encore signé le relevé des rapports hiérarchiques, aux fins de publication, on a émis des instructions sur le type et les limites de chaque autorité.</p>	<p>Une nouvelle liste sur le type et les limites de chaque autorité a été émise sous la signature du Président.</p>
<p>PAIE</p> <p>Le ministère des Approvisionnements et Services fournit à la Corporation un service de préparation des chèques de paie. Toutefois, le commis de la paie a un contrôle complet sur toutes les étapes du cycle de la paie</p>			

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<p>qui sont effectuées au sein de la Corporation.</p>			
<p>La fonction de la paie devrait être organisée de façon à permettre une séparation appropriée des fonctions et une confirmation indépendante de l'émission et de la réception des chèques.</p>	<p>La fonction de la paie a été réorganisée de façon à assurer la séparation des fonctions, des pouvoirs appropriés pour la modification des dossiers et la réception et la distribution des chèques.</p>	N/A	N/A
<p>ACHATS</p>			
<p>Les méthodes d'achat ne sont pas décrites et communiquées de façon convenable au sein de la Corporation. Par conséquent, plusieurs faiblesses se sont développées dans les méthodes actuelles et, souvent, le personnel qui s'occupe des fonctions d'achat ne connaît pas de façon certaine ses attributions et ses fonctions.</p>			
<p>Il faudrait modifier les méthodes d'achat afin d'éliminer les faiblesses actuelles du système, définir clairement les responsabi-</p>	<p>Les méthodes seront redéfinies au cours de l'année qui vient et tous les ministères intéressés recevront des instructions écrites.</p>	<p>Bien qu'on n'ait pas encore établi de procédures appropriées, on a envoyé au personnel préposé aux achats des instructions en vue</p>	<p>Les procédures d'achat sont en voie d'être décrites et seront communiquées à toute la Corporation.</p>

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<p>lités consécutives et les communiquer à toute la Corporation.</p> <p>PROCÉDURES POUR LES DÉBOURSÉS</p> <p>Les procédures de la Corporation liées à l'émission de chèques et aux comptes à payer devraient être modifiées afin d'éliminer les faiblesses repérées dans le contrôle interne. Par exemple:</p> <ul style="list-style-type: none"> - le passif ne devrait être comptabilisé qu'après réception des biens et services; - les factures devraient être gardées dans la section des comptes à payer pour y être appariées avec les commandes et les documents de réception, et celles qui doivent être retransmises à cause de la nature du service devraient être inscrites et contrôlées; 	<p>Recommandation acceptée. Les procédures ont été modifiées afin d'éliminer les faiblesses repérées.</p>	<p>de corriger les principales lacunes du système.</p> <p>N/A</p>	<p>N/A</p>

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<p>- chaque facture devrait porter une preuve de vérification du compte et des procédures de paiement; et</p> <p>- dès qu'ils ont été signés, les chèques devraient être envoyés par la poste directement aux destinataires, et les documents à l'appui devraient être annulés avant d'être retournés à la section des comptes à payer.</p>			
<p>SOUSSION POUR LA VENTE DES BIENS</p> <p>La Corporation n'a pas de politique exigeant des dépôts sur les soumissions, et, de ce fait, elle a peu de recours contre les soumissionnaires qui reviennent sur leur offre.</p>			
<p>La gestion devrait assurer la conformité aux conditions de la soumission pour ce qui est des responsabilités des soumissionnaires et des dispositions concernant les pénalités, et les exceptions à</p>	<p>Recommandation acceptée en principe. L'application en est retardée jusqu'à ce que l'on puisse évaluer ses effets sur les clients.</p>	<p>Certaines transactions importantes exigent que les soumissions soient accompagnées de dépôts; toutefois, on ne donne suite à une soumission qu'après avoir évalué sa portée sur les clients.</p>	<p>Mêmes commentaires qu'au 31 mars 1977.</p>

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<p>ces conditions devraient être approuvées par la personne compétente. Il faudrait exiger des dépôts pour toutes les soumissions.</p>			
<p>DOSSIERS D'ORDRE DE VENTES</p> <p>Le bureau principal devrait demander régulièrement un rapport sur la situation de tous les dossiers de ventes non complétés que tiennent les bureaux de ventes régionaux.</p>	<p>Recommandation acceptée. Le bureau principal contrôlera les dossiers de ventes non complétés au jour le jour.</p>	N/A	N/A
<p>Le registre d'ordre de vente utilisé pour contrôler les dossiers de ventes devrait être étudié par la section financière et les dossiers manquants devraient régulièrement faire l'objet d'une enquête.</p>	<p>Recommandation exécutée.</p>	N/A	N/A
<p>RECETTES AU COMPTANT</p> <p>La manipulation de recettes au bureau principal n'est pas soumise à un contrôle interne adéquat. Par</p>			

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<p>exemple, il n'y a souvent qu'une seule personne pour dépouiller le courrier, les chèques sont retournés par la banque au caissier, les recettes de vente aux enchères ne sont pas contrôlées ou expliquées.</p> <p>Il faudrait établir des procédures de manipulation des recettes au comptant afin d'assurer un contrôle interne adéquat tant au bureau principal que dans les bureaux régionaux.</p> <p>Les produits de ventes faites par le bureau régional devraient être déposés intégralement tous les jours au lieu d'être gardés jusqu'à ce que le dossier de ventes ait été complètement traité.</p>	<p>Procédures établies.</p> <p>Recommandation exécutée.</p>	<p>N/A</p> <p>N/A</p>	<p>N/A</p> <p>N/A</p>
<p>INSCRIPTIONS DES REVENUS</p> <p>Les ordres de ventes sont portés aux registres des ventes et des</p>			

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<p>comptes à recevoir seulement après réception d'un avis de l'organisme ou du ministère intéressé indiquant que les biens ont été reçus par l'acheteur. Par contre, les paiements sont inscrits aux comptes à recevoir à mesure qu'ils sont reçus.</p> <p>Les ventes devraient être comptabilisées au cours de la période où elles ont lieu afin d'assurer une déclaration exacte des coûts, revenus et comptes à recevoir.</p>	<p>Recommandation exécutée.</p>	<p>N/A</p>	<p>N/A</p>
<p>REVENUS DE SOURCE ÉTRANGÈRE</p> <p>Les organismes qui vendent des biens de la Couronne au nom de la Corporation dans des pays étrangers devraient être obligés de fournir toutes les données pertinentes sur les biens ainsi que sur les soumissionnaires, s'il y a lieu, ou encore les raisons pour lesquelles il n'y a pas eu d'appel d'offres.</p>	<p>Recommandation acceptée. On entreprendra des discussions avec ces organismes.</p>	<p>On a entamé des discussions avec certains organismes et nous sommes en train de changer la procédure actuelle.</p>	<p>Aucun développement depuis le 31 mars 1977.</p>

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<p>ENCAISSE</p> <p>Des comptes bancaires régionaux ont été ouverts afin de faciliter le transfert à Ottawa des produits des ventes. Toutefois, ces comptes n'ont pas été convenablement contrôlés et ils peuvent ne pas être nécessaires pour atteindre l'objectif voulu.</p> <p>Il faudrait penser à d'autres méthodes de transfert des fonds au bureau principal et les dépôts minimum gardés dans les comptes des succursales devraient être rappelés.</p>	<p>Recommandation exécutée.</p>	<p>N/A</p>	<p>N/A</p>
<p>Les conciliations des comptes bancaires devraient être préparées au moment opportun.</p>	<p>Recommandation exécutée.</p>	<p>N/A</p>	<p>N/A</p>
<p>IMMOBILISATIONS</p> <p>Les immobilisations sont imputées aux dépenses au moment de l'acquisition. La responsabilité du contrôle des éléments d'actif de</p>			

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<p>ce genre n'a pas été définie dans la Corporation.</p> <p>Le contrôle financier des immobilisations devrait être attribué au contrôleur et celui-ci devrait faire en sorte que des procédures soient établies pour la capitalisation et l'amortissement convenable de tels éléments d'actif.</p>	<p>La question est à l'étude en vue d'une mise en application au cours de l'année financière 1976-1977.</p>	<p>La Corporation a présenté un budget en capital pour l'année financière 1977-1978.</p> <p>On a dénombré toutes les immobilisations et l'on procédera, avant le 31 mars 1977, à une capitalisation et à un amortissement convenable de celles-ci.</p>	Terminé.
<p>RADIATION DES COMPTES À RECEVOIR</p> <p>La Corporation devrait établir, et énoncer dans un texte officiel, des exigences et des pouvoirs précis pour la radiation des comptes à recevoir et l'émission libre des exédents.</p>	<p>La façon de procéder est à l'étude. Des mesures seront prises au cours de l'année financière 1976-1977.</p>	Terminé.	N/A
<p>PASSIF DU RÉGIME DE PRESTATIONS DE CESSATION D'EMPLOI</p> <p>La Corporation prévoit des prestations de cessation d'emploi lors de la démission ou de la mise à</p>			

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE: le 7 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1976)

NOM DU MIN. / ORGANISME / SOCIÉTÉ
AUTEUR DES RÉPONSES: Corporation
de disposition des biens de la Couronne

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1976 RAPPORT	RÉPONSE AU 31 MARS 1977	RÉPONSE AU 31 MARS 1978
<p>la retraite de ses employés. Ce passif n'apparaît pas dans les registres, sauf pour les paiements de l'année en cours.</p> <p>La Corporation devrait inscrire aux livres le passif découlant de ces régimes de prestations de cessation d'emploi afin d'apparier de façon appropriée les coûts et les revenus.</p>	<p>Cette procédure est entrée en vigueur au 31 mars 1976.</p>	<p>N/A</p>	<p>N/A</p>
<p>BUDGETS ET RAPPORTS D'EXPLOITATION</p> <p>La formule et le contenu des budgets d'exploitation devraient être améliorés et intégrés aux rapports mensuels afin que l'on puisse comparer et analyser les coûts réels et prévus. Les budgets et les rapports mensuels devraient être communiqués aux gestionnaires d'exploitation.</p>	<p>Recommandation acceptée.</p>	<p>Les budgets d'exploitation font partie intégrante des rapports mensuels et sont distribués aux gestionnaires d'exploitation aux fins de comparaison et d'analyse, depuis le début de l'année financière 1976-1977.</p>	<p>N/A</p>
<p>Les ventes aux enchères et au détail et les coûts connexes devraient être accumulés, et</p>	<p>Cette façon de procéder sera établie au cours de l'année financière en cours.</p>	<p>Les ventes à l'encan et au détail, ainsi que les frais sont enregistrés et chacune fait l'objet</p>	<p>N/A</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE: le 9 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1976)

NOM DU MIN. / ORGANISME / SOCIÉTÉ
AUTEUR DES RÉPONSES: Corporation
de disposition des biens de la Couronne

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1976 RAPPORT	RÉPONSE AU 31 MARS 1977	RÉPONSE AU 31 MARS 1978
<p>déclarés séparément dans les rapports d'exploitation.</p> <p>Il faudrait faire ressortir les rendus et les allocations sur ventes dans les comptes et les états relevés d'exploitation.</p>	<p>Depuis janvier 1976, ces redressements ont été réduits presque à néant, éliminant ainsi le besoin d'une analyse séparée.</p>	<p>d'un rapport.</p> <p>Le nombre et le montant des rendus sur ventes et des allocations a tellement diminué qu'il n'est plus nécessaire d'en faire état.</p>	<p>N/A</p> <p align="right"><u>Président et directeur général</u></p>

APPENDICE «PA-54»

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER
 RAPPORT DU VÉRIFICATEUR GÉNÉRAL
 (31 MARS 1975)

DATE le 27 avril, 1978

 NOM DU MIN./ORGANISME/SOCIÉTÉ
 AUTEUR DES RÉPONSES Agriculture

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
ORGANISATION ET DOTATION EN PERSONNEL	<p>Nous fonctionnons maintenant d'après le principe suivant: les gestionnaires hiérarchiques de programme ont entière responsabilité pour l'administration financière des activités relevant d'eux et les améliorations nécessaires au système de la gestion et du contrôle financiers peuvent être apportées dans le cadre de l'organisation décentralisée existante si l'on dispose d'un personnel financier approprié. Nous envisagerons les autres formules possibles d'organisation ainsi que les modifications à apporter; à l'heure actuelle, nous accordons la plus haute priorité au recrutement des agents financiers, au réexamen de leur niveau de classification et à d'autres moyens de dotation.</p>	<p>Une étude organisationnelle de la fonction financière au niveau du ministère et de la direction a été complétée. L'organisation révisée prévoit pour une augmentation dans la force de cette fonction. De nouveaux postes ont été établis. L'action de dotation en personnel est commencée et a été donnée une priorité élevée.</p>
<p>La portée, la qualité et l'efficacité de la gestion financière du Ministère souffrent d'une rotation élevée du personnel et de la difficulté qu'on a à trouver des titulaires expérimentés et qualifiés pour les postes d'administration financière disponibles. On pourrait remédier à cette situation en définissant mieux la fonction financière et en améliorant les pouvoirs, les responsabilités et les perspectives de carrière des personnes chargées de fonctions financières.</p>		
<p>Le Ministère devrait veiller à se doter d'un personnel financier suffisant pour aider efficacement la direction:</p>		
<p>a) en renforçant, et peut-être en réorganisant, la fonction financière; et b) en donnant la priorité aux efforts de recrutement.</p>		

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER
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 (31 MARS 1975)

DATE 1e 27 avril, 1978

NOM DU MIN./ORGANISME/SOCIÉTÉ
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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
<p>LIENS FONCTIONNELS</p> <p>Les agents supérieurs des finances ne participent pas toujours aux mesures de gestion du personnel concernant les agents financiers ou autres fonctionnaires chargés de fonctions financières pour le compte des gestionnaires d'exploitation. Les pouvoirs et responsabilités fonctionnels sont mal définis dans les manuels et les organigrammes du Ministère. Par conséquent, il n'y a pas d'uniformité dans la portée et la qualité des services financiers et l'on constate des difficultés à répondre aux nouvelles exigences en matière de comptabilité, de contrôle ou d'informations financières, ainsi que dans leur mise en oeuvre.</p> <p>Les liens entre les agents supérieurs des finances et leurs subordonnés fonctionnels devraient être renforcés, clarifiés et décrits, notamment à l'égard des points suivants:</p> <p>a) descriptions de poste;</p> <p>b) décisions de classification;</p> <p>c) évaluations de rendement;</p> <p>d) plans de carrière et perfectionnement professionnel; et</p> <p>e) examen et détermination des priorités, objectifs, besoins de dotation et budgets.</p>	<p>Nous clarifierons et nous décrirons officiellement la responsabilité fonctionnelle des agents supérieurs des finances au niveau des programmes. Nous prendrons également des mesures pour faire participer plus activement le directeur des finances ou son délégué aux diverses mesures de gestion du personnel concernant les agents financiers qui relèvent des gestionnaires d'exploitation.</p>	<p>Un brouillon sur la politique fonctionnelle a été préparé et approuvé par le premier agent financier. Il sera revu par le comité de la haute direction et émis par le Sous-ministre.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
FONCTION FINANCIERE DE LA DIRECTION DU PERSONNEL	<p>Une étude du système des contrôles financiers faite par la direction du personnel, portant d'abord sur les bureaux régionaux du personnel et les délégations de pouvoirs, est en cours. Un nouveau système de rapports sur les effectifs a été mis en oeuvre en février 1975 et il sera amélioré continuellement.</p> <p>L'intégration efficace de ce système interne dans le système principal de comptabilité et de rapports représente cependant une tâche plus complexe et constitue un objectif à plus long terme. Nous étudions aussi les autres formules possibles de comptabilité des années-hommes.</p>	<p>(a) Un nouveau système de délégation des pouvoirs de signer a été introduit servant à éclaircir la responsabilité pour les certificats appropriés sur les documents d'entrée de la paie.</p> <p>(b) Les examens de la division de la vérification interne sur les contrôles financiers à l'intérieur des opérations du personnel sont maintenant effectués comme une partie de l'ensemble du programme de vérification.</p> <p>(c) Le système de comptabilité d'année-homme a été amélioré et intégré avec le système d'information financière. Une révision majeure du système de la paie est en train d'être considérée comme partie d'un examen du gouvernement en entier sur le système de la paie.</p>
<p>Les lacunes repérées dans le système de contrôle financier de l'établissement de la paie ainsi que la comptabilité et la communication des coûts salariaux et de l'utilisation des données d'années-hommes semblent être attribuables principalement à la participation en commun aux responsabilités correspondantes des agents des finances, du personnel et de l'administration.</p>		
<p>Le système de contrôles financiers appliqué par la direction du personnel, ainsi que toutes les modifications afférentes, devraient être constamment revus et approuvés par le fonctionnaire supérieur des finances. Plus particulièrement:</p>		
<p>a) les gestionnaires des centres de responsabilité devraient être requis de déléguer des pouvoirs de dépenser pour des certificats de rémunération de travail supplémentaire et la direction du personnel devrait effectuer les vérifications adéquates afin de s'assurer que les pouvoirs délégués dans ce domaine sont respectés;</p> <p>b) Les services de vérification interne devraient examiner le processus d'établissement de la paie; et</p>		

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<p>FUNCTION FINANCIERE DE LA DIRECTION DU PERSONNEL (CONT'D.)</p> <p>c) les systèmes de comptabilité des éléments de paie et des années-hommes devraient être mieux intégrés dans les principaux systèmes de comptabilité, de rapports financiers et de contrôles budgétaires du Ministère.</p>		

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<p>MANUEL FINANCIER</p> <p>Le manuel existant d'administration financière est incomplet. Par exemple, il n'existe pas de descriptions ni de renvois concernant les questions suivantes:</p> <p>a) exposés concis des responsabilités financières des fonctionnaires participant au système de gestion et de contrôle financiers;</p> <p>b) méthodes de gestion et de contrôle financiers établies dans des circulaires et manuels administratifs ou des notes concernant le personnel et la paie;</p> <p>c) méthodes et contrôles concernant les prévisions de programme et la préparation du budget; et</p> <p>d) systèmes de contrôle interne applicables aux cas spéciaux tels les fonds renouvelables, les stocks ou les subventions et contributions.</p> <p>Le manuel financier devrait être complété, à l'aide de suppléments pour chaque programme au besoin, afin de couvrir les points qui ne le sont pas encore et de se conformer aux lignes directrices du Conseil du trésor.</p>	<p>Nous modifions constamment notre manuel financier, depuis des années. Nous reconnaissons que notre manuel n'est pas complet; nous nous efforcerons de l'améliorer afin de remédier aux lacunes signalées par les services de contrôle interne ou les organismes centraux.</p>	<p>Le développement du manuel financier est un procédé continu. De nombreuses modifications au manuel ont été émises depuis que le rapport fut émis.</p> <p>Une addition au manuel, affirmant les responsabilités financières des personnes qui sont impliquées dans le système de la gestion et du contrôle financier a été développée. D'autres sujets sont en train de se faire documenter dans le manuel à mesure que les projets sont complétés. Du travail additionnel sur le manuel est planifié.</p>

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<p>DELEGATION DE POUVOIRS</p> <p>D'après le système actuel de délégation de pouvoirs, une opération financière peut être entreprise et autorisée par un même agent, sans contrôle ni autorisation d'un autre fonctionnaire.</p> <p>La délégation de pouvoirs devrait être modifiée conformément aux directives du Conseil du trésor.</p>	<p>En 1974, nous avons examiné avec le Conseil du trésor notre système de délégation de pouvoirs. Nous mettons actuellement au point de nouvelles méthodes afin de remédier aux lacunes signalées et de nous conformer aux directives du Conseil du trésor.</p>	<p>Le système de délégation des pouvoirs a été révisé conformément avec la politique du Conseil du Trésor. Sous ces méthodes le pouvoir de paiement a été divorcé du pouvoir d'amorcer des dépenses et de ce fait prévoit pour une vérification indépendante et l'autorisation par un agent indépendant.</p>

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<p>CONTROLES COMPTABLES</p> <p>Il existe certaines déficiences dans le circuit des achats et des paiements, en raison principalement d'une mauvaise division des tâches liées au cheminement des documents et aux autres contrôles. En conséquence, des fraudes, des erreurs ou des omissions risquent de passer inaperçues.</p> <p>On devrait modifier le système de contrôles comptables dans un souci d'exactitude et de respect des pouvoirs délégués et afin que toutes les données comptables soient suffisamment complètes. En particulier, il devrait exister des preuves, des vérifications indépendantes et des contrôles comptables suffisants pour garantir que:</p> <ul style="list-style-type: none"> a) les mesures de contrôle prescrites sont respectées; b) les fraudes, erreurs ou omissions possibles sont détectées; et c) les opérations sont inscrites au cours de la période comptable appropriée. 	<p>Nous examinerons en détail certains aspects de nos mesures de contrôles comptables et apporterons les améliorations nécessaires aussi vite que possible.</p>	<p>Les contrôles sur la comptabilité ont été renforcés par:</p> <ul style="list-style-type: none"> a) l'introduction d'une vérification plus détaillée des signatures d'agents autorisés contre les cartes de signature. b) la révision des méthodes de vérification des comptes comprenant l'usage d'un "estampes de fonction" dans le traitement des comptes pour paiement. c) l'action de compléter la réconciliation détaillée des fiches de contrôle des affectations aux états (dans un cadre) informatiques par la réconciliation des sommaires du lot aux listes de lot détaillées (dans un cadre) informatiques, et d) l'établissement d'une méthode compréhensive de contrôle des engagements pour pourvoir au besoin de la reconnaissance des comptes de fin du mois qui n'ont pas été traités par l'entremise du système informatique de comptabilité.

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<p>POLITIQUES DE REVENU</p> <p>On ne procède à aucun examen périodique afin de repérer les cas où il pourrait être opportun de facturer les services fournis pour le moment gratuitement, ou d'accroître leur prix lorsque le tarif actuel est périmé ou trop faible par rapport au coût des services fournis.</p> <p>Le Ministère devrait mettre en place un système complet d'examen périodique des tarifs et d'information de la haute direction du Ministère et du Conseil du trésor concernant l'impact financier des politiques actuelles ainsi que les besoins de modifications.</p>	<p>La question a été soulevée par une équipe d'évaluation du Conseil du trésor au printemps 1974; nous avons établi un projet de méthodes à mettre en oeuvre en 1975.</p>	<p>Une politique sur ce sujet a été développée conjointement avec une étude entière sur le revenu, et elle est maintenant sous révision avant d'être mis en vigueur.</p>

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<p>CONTROLE INTERNE DES REVENUS ET DES COMPTES A RECEVOIR</p> <p>L'absence d'une bonne répartition des tâches -qui permettrait à un commis de contrôler en toute indépendance l'exactitude et l'intégrité du travail d'un autre - est la plus courante des diverses lacunes décelées dans la plupart des systèmes de contrôle interne portant sur la facturation, la comptabilité, la perception et le dépôt des revenus dans tout le Ministère.</p> <p>Le fonctionnaire supérieur des finances devrait étudier à fond la validité de tous les systèmes de contrôle interne des revenus et des comptes à recevoir en s'intéressant tout particulièrement à la répartition des tâches.</p>	<p>Notre manuel comptable indique la répartition fondamentale des tâches dans le domaine du contrôle des revenus et des comptes à recevoir. Cependant, il est de fait qu'au niveau de l'exécution ces contrôles sont souvent mal interprétés et appliqués. Cette question a elle aussi été soulevée par une équipe d'évaluation du Conseil du trésor en 1974, à la suite de quoi nous avons entrepris de revoir nos méthodes pour les rendre plus détaillées et complètes. Ce secteur a été mis sous surveillance permanente et continuera de recevoir une attention soutenue à l'avenir. A notre avis, la meilleure façon de régler le problème consiste à améliorer les directives décrivant les méthodes à suivre (comme il a été indiqué cidessus) et à corriger les lacunes ou problèmes précis mis en lumière par le programme de vérification.</p>	<p>Une étude profonde des méthodes de contrôle sur le revenu et les comptes à recevoir a été complétée. Les méthodes révisées sont en train d'être revue avec comme objectif de les mettre en vigueur bientôt.</p>

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<p>BIENS D'EQUIPEMENT</p> <p>On devrait exercer un contrôle précis pour veiller à ce que, à l'achat, chaque bien d'équipement soit inscrit dans les comptes auxiliaires voulus, qui sont par ailleurs complets.</p>	<p>Bien que nous ne considérions pas cette question comme prioritaire, nous envisagerons la possibilité d'améliorer le contrôle des comptes auxiliaires.</p>	<p>Par rapport aux autres besoins de gestion financière, ceci est considéré un secteur à priorité basse. Le travail sur le projet sera complété aussitôt que possible.</p>

Public Accounts

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STOCKS DE FOURNITURES ET DE BETAIL	<p>a) Nous étudierons la possibilité d'établir des contrôles comptables indépendants des principaux stocks dans les cas où ils seront utiles et réalisables.</p> <p>b) La caisse renouvelable du ministère de l'Agriculture a été établie pour satisfaire à un important besoin de fonds à court terme, pour l'achat d'animaux expérimentaux, la multiplication de nouvelles variétés de récoltes et le financement de diverses activités rémunératrices précises.</p> <p>La Caisse continue de répondre efficacement à ces besoins, bien que la présentation des faits aient été faussée au fil des ans par la présentation, dans les Comptes publics, d'"états des opérations" qui introduisent des frais généraux et des frais d'opération qui avaient déjà été imputés de façon appropriée à d'autres affectations de crédit. Il existe une autre anomalie, à savoir que l'appellation de "Caisse renouvelable", autorisée à des fins précises par le Parlement en 1952, ne correspond pas tout à fait aux définitions établies en 1970 par le Conseil du trésor concernant les Caisses renouvelables et les avances de fonds de roulement. Dans les Comptes publics, la Caisse est présentée comme une avance de fonds de roulement.</p> <p>Nous sommes disposés à donner suite à toute observation valable des vérificateurs ou à toute directive destinée à améliorer l'administration</p>	<p>L'étude des contrôles d'inventaire, quoique son importance est reconnue, est classifiée comme une priorité faible en rapport avec les autres, projets et aucun temps n'a été fixé pour leur examen.</p>
<p>Le Ministère devrait:</p> <p>a) établir des contrôles comptables indépendants sur les principaux stocks; et</p> <p>b) fermer la caisse renouvelable du ministère de l'Agriculture.</p>		

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STOCKS DE FOURNITURES ET DE BÉTAIL (CONT'D.)	et la comptabilité reliée à cette Caisse, voire à modifier le nom de cette dernière au besoin; nous ne sommes cependant pas d'accord pour la supprimer.	

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<p>STRUCTURE PAR PROGRAMME ET ACTIVITE</p> <p>Les renseignements sur les programmes et activités présentés dans le Budget des dépenses et les Comptes publics offrent un intérêt limité et ne facilitent peut-être pas une bonne information et un contrôle efficace par le Parlement. Ces informations ne reposent pas sur les travaux et activités de base (éléments d'activité) qui représentent les opérations fondamentales du Ministère. Le système de contrôle budgétaire n'a pas été à la hauteur des efforts faits pour intégrer les notions de rationalisation des choix budgétaires, de gestion par objectifs et de mesures du rendement de l'exploitation, toutes fondées sur des éléments d'activité discernables.</p> <p>Conformément à la directive du Conseil du trésor, la structure par activité du Ministère devrait être subdivisée au besoin jusqu'au point où les niveaux les plus bas ou élémentaires, les éléments d'activité, correspondent au coût des travaux et projets effectués pour atteindre les objectifs de programmes.</p> <p>La nomenclature des comptes devrait être affinée de façon à fournir toutes les données de coût nécessaires au contrôle budgétaire et à d'autres fins, ce qui éliminerait le besoin de systèmes supplémentaires de coûts indiquant le coût des produits, des travaux ou des opérations.</p>	<p>Nous mettrons sur pied une équipe d'étude spéciale afin d'étudier les possibilités de subdiviser la structure actuelle par activité.</p>	<p>La révision de la structure du programme et de l'activité est une tâche majeure. La structure de l'activité a été révisée pour nos directions de la Recherche et de la Production et commercialisation des aliments en vigueur du 1er avril 1978. Un examen total des objectifs et des activités du ministère est encouragé par la direction de la Plannification et de l'évaluation, ce qui fournira des améliorations dans le contrôle budgétaire. Des changements dans la classification des comptes auront lieu aussi conjointement avec la révision de l'ensemble du gouvernement du système de codage qui est prévue pour l'automne 1979.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER
 RAPPORT DU VÉRIFICATEUR GÉNÉRAL
 (31 MARS 1975)

DATE 1e 27 avril, 1978

NOM DU MIN./ORGANISME/SOCIÉTÉ
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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL

RÉPONSES DE L'ORGANISME EN 1975
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PREPARATION ET CONTROLE DU BUDGET

Le système de préparation et d'examen du budget dépend exagérément des capacités, de l'expérience, de l'intégrité et du style des personnes participant au processus. On constate un manque de directives centrales, de preuves documentaires, de communication des décisions et priorités de la direction et d'informations significatives qui faciliteraient un bon examen des programmes permanents ou nouveaux.

Les budgets détaillés résultant de la préparation des prévisions de programme et du Budget des dépenses, souvent, ne constituent pas une base utile pour les rapports financiers et le contrôle budgétaire tout au long de l'année, du fait qu'ils ne représentent pas une évaluation réaliste des coûts prévus, de l'utilisation des années-hommes et des résultats par mois et par article des dépenses, projet ou activité dont les gestionnaires puissent être tenus de rendre compte.

Il devrait exister une description et une communication suffisantes des priorités et décisions de la direction, ainsi que des méthodes ministérielles d'établissement et d'examen des prévisions de programme, du budget principal des dépenses et des budgets détaillés des centres de responsabilité.

Nous nous efforcerons d'améliorer la description et la communication afin de faciliter la préparation et l'examen des budgets, dans le cadre des contraintes de temps inhérentes à ce processus et compte tenu du fait que nous ne recevons que rarement à l'avance du Secrétariat du Conseil du trésor un exposé précis des priorités gouvernementales.

Nous mettrons sur pied des méthodes d'ajustement budgétaire et de comptabilité d'exercice qui seront appliquées lorsque la situation le justifiera.

Les procédures ministérielles pour la préparation des prévisions de programmes, des budgets des dépenses et des budgets seront plus entièrement documentées. Un système révisé de planification de programmes a été développé et mis en vigueur avec les prévisions de programmes 1978-79, pour aider le ministère à examiner de nouveau ses objectifs et ses priorités pour tous ses programmes. Les budgets détaillés sont ajustés périodiquement, conformément avec la politique ministérielle, afin qu'ils fournissent une base réelle pour le contrôle budgétaire. On considérera la mise en vigueur de procédures de comptabilité d'exercice, ou ça convient. Voir les commentaires précédents sous "Structure du programme et de l'activité" pour les améliorations proposées dans le contrôle budgétaire.

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<p>PREPARATION ET CONTROLE DU BUDGET</p> <p>Les budgets détaillés par centre de responsabilité, compatibles avec les prévisions totales autorisées, devraient être modifiés de façon à fournir une base réaliste pour le contrôle budgétaire tout au long de l'année.</p> <p>Il faudrait établir des méthodes de comptabilité et de budget d'exercice dans tout le Ministère afin de les appliquer dans tous les cas où de simples données de trésorerie ne sont pas assez significatives ou précises pour permettre de déterminer les coûts, de mettre ces derniers en corrélation avec le rendement obtenu ou d'exercer de quelque autre façon un contrôle budgétaire efficace.</p>		

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<p>RAPPORTS FINANCIERS</p> <p>Dans presque tous les cas, les gestionnaires de centres de responsabilité ne se servent des rapports financiers informatisés prescrits que pour comparer les dépenses engagées depuis le début de l'année avec leur budget, afin de connaître les fonds disponibles pour l'avenir. Les rapports ne sont pas assez complets, précis ou significatifs pour les gestionnaires qui essaient d'analyser avec plus de précision les informations financières ou de tenir leurs subordonnés dans l'obligation de rendre compte. En général, on tient pour eux d'autres registres ou des moyens de regrouper les informations.</p> <p>Le Ministère devrait mieux utiliser les services de rapports financiers du ministère des Approvisionnements et Services. En particulier, on devrait prévoir les activités suivantes:</p> <p>a) regroupement des coûts au niveau des éléments d'activité;</p> <p>b) techniques de comptabilité d'exercice;</p> <p>c) rapport des données mensuel; et</p> <p>d) regroupement de données sur le rendement des exploitations.</p>	<p>Nous nous efforcerons de perfectionner constamment notre système de rapports financiers dans le sens indiqué par les vérificateurs, et plus particulièrement dans les domaines suivants:</p> <p>a) la structure actuelle de programmes et d'activités permet de repérer les dépenses par sous-activité et projet. Nous nous efforcerons selon les besoins, d'affiner la ventilation des éléments de coût et d'améliorer la structure existante;</p> <p>b) nous envisagerons la possibilité de mettre en oeuvre des techniques de comptabilité d'exercice lorsqu'il existe un besoin précis de données financières reposant sur les coûts;</p> <p>c) la production de données mensuelles qui s'ajouteraient aux données accumulées depuis le début de l'année n'est pas envisagée en général dans un système de rapports de trésorerie, mais elle le sera lorsqu'elle permettra d'améliorer l'efficacité de la gestion et du contrôle; et</p> <p>d) conformément aux lignes directrices du Conseil du trésor, nous avons entrepris d'étudier la possibilité de mettre en oeuvre le système de mesure du rendement de l'exploitation. Si l'on appliquait ce système, on obtiendrait des données sur le rendement des exploitations.</p>	<p>Le ministère continu d'améliorer son système d'information financière. En ce qui concerne des recommandations spécifiques, nos commentaires sont les suivants:</p> <p>a) La structure de l'activité a été révisée dans plusieurs directions. Un examen complet est complété dans l'automne 1979. (Voir les commentaires précédents sous "Structure du programme et de l'activité")</p> <p>b) Voir nos commentaires précédents.</p> <p>c) Voir nos commentaires précédents.</p> <p>d) Certaines études sur le S.O.M.P. ont été faites dans plusieurs directions et encore plus de travail dans ce secteur est en cours.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
VERIFICATION INTERNE	<p>Nous mettrons en place un comité de vérification ou un autre mécanisme pour assurer que la vérification interne est objective et que la direction donne suite aux recommandations. Nous sommes conscients du fait que les vérifications doivent être étendues; de fait, les plans actuels et futurs prévoient l'accroissement des examens dans les domaines mentionnés. Cependant, comme c'est le cas pour tout le personnel financier, il est difficile de recruter et de conserver des vérificateurs qualifiés, et l'accroissement des effectifs dépend des ressources supplémentaires que permettent d'obtenir les prévisions de programme. Comme par le passé, les ressources disponibles devront être concentrées dans les domaines jugés de la plus haute importance par la gestion.</p>	<ol style="list-style-type: none"> 1. La division de la vérification interne se rapporte maintenant au Sous-ministre adjoint de la direction des affaires financières et administrative. 2. Des ressources additionnelles ont été allouées à la fonction de vérification interne. Pour 1978-79 la division reçoit des fonds pour 19 années-hommes en comparaison avec 7 pour l'année 1974. Par conséquent, l'étendue de la vérification a été élargie, et les exigences seront continuellement évaluées pour assurer qu'une surveillance adéquate sera donnée à tous les secteurs critiques des systèmes de contrôles financiers. 3. L'action d'établir un comité sur la vérification a été différée en attendant l'émission des normes sur la vérification financière interne par le Secrétariat du Conseil du trésor. Ces normes sont sur le point d'être émises et la question d'un comité sur la vérification sera examinée dans le contexte de ces normes.
<p>Le service de vérification interne relève du directeur de l'administration financière. Un grand nombre de ses recommandations ne sont pas suivies rapidement et les opérations financières ainsi que le système de paie du bureau principal ne font pas l'objet de vérifications suffisamment étendues. Lorsqu'on détecte des déficiences dans les systèmes de contrôle financier, le service de vérification manque de ressources en personnel pour accroître ses examens de façon qu'aucune fraude ou erreur ne passe inaperçue.</p> <p>Le Ministère devrait établir un comité de vérification et accroître la portée des examens sur les contrôles financiers au sein de la division de l'administration financière, de la direction du personnel et des bureaux comptables de programmes.</p>		

Gaëtan Lussier
Sous-ministre

'APPENDICE «PA-55»
COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(le 31 mars, 1975)

NOM DU MINISTERE/AGENCE/SOCIETE
LIVRANT SES COMMENTAIRES: Minis-
de la consommation et des corp.

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p><u>RELATIONS FONCTIONNELLES</u></p> <p>Les systèmes, les méthodes et les façons de procéder, mis en place par les Services financiers et administratifs, sont généralement communiqués aux employés qui ont des responsabilités financières, dans les bureaux et les régions, par l'intermédiaire de manuels, de directives et autres instructions écrites.</p> <p>Les Services financiers et administratifs devraient organiser des réunions plus fréquemment afin de tenir au courant les agents financiers des programmes et des régions sur les principes et les façons de procéder en matière de finances, et pour permettre des échanges d'idées.</p> <p>On devrait tenir des séances régulières, présidées par les agents supérieurs des Services financiers et administratifs, afin de renseigner les sous-ministres adjoints et les directeurs de programme sur la nature et l'utilisation des données financières.</p>	<p>Deux réunions ordinaires ont lieu chaque année avec les agents régionaux des finances et de l'administration. On tient déjà des séances régulières avec les usagers des systèmes de comptabilité des coûts. Des rencontres mensuelles sont inscrites au calendrier dans le but de réunir les agents administratifs de programme et de discuter des nouvelles méthodes d'administration des finances.</p> <p>Un programme d'initiation et de formation aux finances est présentement à l'étude. Déjà, l'on a fixé les grandes lignes du contenu. On s'attend à ce que les premières rencontres aient lieu à l'automne 1975.</p>	<p>Deux comités consultatifs sur les finances ont été créés et la présidence est assurée par le vérificateur du Ministère. Les comités sont formés de gérants régionaux, d'agents financiers et administratifs et des agents supérieurs de l'administration centrale. Ces comités tiennent des réunions périodiquement et discutent de politiques et de méthodes d'administration financière et échangent des idées sur des questions connexes.</p> <p>Le colloque d'initiation aux gestions financières a été crée en 1977. Ce programme a été soumis aux gestionnaires du Ministère y compris au sous-ministre et aux membres du comité de gestion. Le programme a été élargi et est offert aux régions et à l'administration centrale.</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

	<u>RAPPORT DE L'AUDITEUR GENERAL</u> (1e 31 mars, 1975)	<u>NOM DU MINISTERE/AGENCE/SOCIETE</u> <u>LIVRANT SES COMMENTAIRES: Minis-</u> <u>de la consommation et des corp.</u>
<u>REMARQUES ET RECOMMANDATIONS</u> <u>DE L'AUDITEUR GENERAL</u>	<u>COMMENTAIRES DE L'ORGANISME</u> <u>DANS LE RAPPORT DE 1975</u>	<u>COMMENTAIRES AU 31 MARS 1978</u>
<p><u>FORMATION ET PERFECTIONNEMENT</u></p> <p>Un programme systématique de formation et de perfectionnement a été mis en oeuvre aux Services financiers et administratifs. Toutefois, les agents financiers et administratifs des bureaux et des régions, qui ont des responsabilités financières, ne bénéficieraient pas encore de ce programme.</p> <p>Le programme de formation et de perfectionnement des Services financiers et administratifs devrait être élargi et être offert aux bureaux et aux régions.</p> <p>Les agents supérieurs des Services administratifs et financiers devraient participer à l'évaluation du rendement des agents financiers et administratifs des bureaux et des régions.</p>	<p>Le programme de formation et de perfectionnement est actuellement en cours de révision et sera offert sous peu aux bureaux et aux régions.</p> <p>Cette recommandation a été prise en compte.</p> <p>Voici une excellente recommandation, en théorie. Il est extrêmement difficile cependant de la mettre en oeuvre. Elle fera l'objet d'études supplémentaires.</p>	<p>Un programme systématique de formation offert aux agents financiers de la Direction des finances a été mis au point en 1977. Pour ce qui est d'étendre ce programme aux autres agents financiers et administratifs des bureaux et des régions, la question a été étudiée lors du colloque d'initiation aux questions financières. La formation des agents financiers étrangers à la direction relève de l'activité en cause, avec la participation de la Direction des finances.</p> <p>Le vérificateur du Ministère a fourni des données sur l'évaluation du rendement des agents financiers au sein des bureaux et des régions.</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

	<u>RAPPORT DE L'AUDITEUR GENERAL</u> (le 31 mars, 1975)	<u>NOM DU MINISTERE/AGENCE/SOCIETE</u> <u>LIVRANT SES COMMENTAIRES: Minis-</u> <u>de la consommation et des corp.</u>
<u>REMARQUES ET RECOMMANDATIONS</u> <u>DE L'AUDITEUR GENERAL</u>	<u>COMMENTAIRES DE L'ORGANISME</u> <u>DANS LE RAPPORT DE 1975</u>	<u>COMMENTAIRES AU 31 MARS 1978</u>
<u>DIFFUSION DE LA POLITIQUE FINANCIERE</u> On doit terminer le plus tôt possible le Manuel d'administration financière du ministère. On doit mettre en oeuvre un système de numérotation pour mieux contrôler la diffusion des directives, des explications et des renseignements en matière de finances, des Services financiers et administratifs aux employés des finances dans les bureaux et les régions.	Le manuel est mis à jour de façon permanente. Les sections concernant la planification financière et les systèmes de rapports sur la gestion des ressources ont déjà été incorporées au manuel. Cette recommandation a déjà été mise en application.	Le Manuel de l'administration financière bilingue a été publié en décembre 1977. Les Modifications sont publiées selon les besoins (de façon continue). Recommandation déjà en application.
<u>CONTROLE COMPTABLE DES DEPENSES</u> Le ministère des Approvisionnement et Services n'effectue de vérifications qu'en vertu de l'article 26. Il n'y a pas de dispositions, au ministère de la Consommation et des Corporations, pour vérifier l'authenticité du pouvoir de signature et du pouvoir de paiement, immédiatement avant que les demandes de chèque soient remises pour paiement. Le système de paiement est	Cette recommandation a été mise en pratique pendant l'année 1975.	Recommandation déjà en application.

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

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(le 31 mars, 1975)

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REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p>donc mal protégé contre les falsifications et des fonds publics pourraient être détournés.</p>		
<p>Le commis préposé à la mise en lots pourrait vérifier l'authenticité des signatures d'autorisation de dépense et de paiement juste avant de transmettre les demandes de chèque au ministère des Approvisionnement et Services.</p>		<p>Recommandation déjà en application</p>
<p>On devrait rendre obligatoire la numérotation séquentielle des demandes de chèque dans les bureaux.</p>	<p>Cette recommandation a déjà été mise en application.</p>	<p>Recommandation déjà en application</p>
<p>La Division de la comptabilité financière des Services financiers et administratifs devrait fournir aux bureaux des documents justificatifs pour tous les comptes facturés au bureau central et imputés à leur budget.</p>	<p>Cette recommandation a déjà été mise en pratique.</p>	<p>Recommandation déjà en application</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p><u>RECETTES</u></p> <p>On devrait inclure dans le Manuel d'administration financière la façon de procéder pour l'examen des recettes du ministère, ainsi que des tableaux de tarifs.</p> <p>On devrait effectuer une révision annuelle de tous les tarifs et appuyer les décisions sur des documents précis de façon à assurer la continuité d'une année à l'autre.</p>	<p>Les principes d'examen des recettes figureront sous peu dans le manuel. Etant donné que le nombre des tarifs et des échelles est extrêmement élevé, on se contentera de donner en référence la source des tarifs autorisés.</p> <p>La fixation des tarifs est un processus complexe qui comprend, notamment, la création de mécanismes de mise en oeuvre par des règlements et même des modifications à la loi. On prévoit donc de revoir les tarifs sur la base d'un cycle de trois ans.</p>	<p>Compte tenu du nombre de tarifs et d'échelles, des rappels seront faits dans le Manuel quant aux tarifs autorisés.</p> <p>Un groupe de révision doit être formé pour étudier la politique de perception des droits au sein du Ministère. Le groupe sera composé de représentants de tous les organismes percevant des droits et le président sera le vérificateur. Chaque bureau continuera d'assumer la responsabilité pour les droits mais devra se conformer aux directives établies dans ce domaine. Le Bureau de la propriété intellectuelle a récemment révisé le régime de droits perçus par son organisme.</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p><u>VERIFICATION INTERNE</u></p> <p>Le directeur des Services financiers et administratifs est responsable des activités de la Division de la vérification interne et, par conséquent, il contrôle la portée et l'étendue des vérifications à effectuer.</p> <p>Le Sous-ministre devrait pouvoir examiner un rapport annuel préparé par le chef de la Vérification interne; ce rapport serait un résumé des vérifications effectuées pendant l'année, des conclusions, des mesures correctives que l'on a prises et des questions encore en suspens.</p> <p>On a demandé, par le passé, au personnel de la Vérification interne de mettre en place des systèmes que par la suite il devait vérifier, ce qui pouvait nuire à l'objectivité du vérificateur.</p> <p>On ne devrait utiliser le personnel de la Vérification interne qu'à des fins de vérification.</p>	<p><u>RAPPORT DE L'AUDITEUR GENERAL</u> (le 31 mars, 1975)</p> <p>Le Sous-ministre examinera le premier rapport annuel qui doit paraître en juin 1975 et qui porte sur l'année financière se terminant le 31 mars 1975.</p> <p>Cette recommandation a déjà été mise en application.</p>	<p><u>NOM DU MINISTERE/AGENCE/SOCIETE LIVRANT SES COMMENTAIRES: Minis- de la consommation et des corp.</u></p> <p>Les rapports annuels pour l'année financière 1975-1976 et 1976-1977 ont déjà été soumis. Celui de 1977-1978 sera terminé en juin 1978.</p> <p>Cette recommandation a déjà été mise en application. (Le personnel de vérification interne ne s'occupe plus maintenant du système).</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p><u>PREVISIONS DE PROGRAMME/BUDGET PRINCIPAL DES DEPENSES</u></p> <p>Les priorités administratives doivent être communiquées par écrit, au moment opportun, à tous les paliers de l'organisation ayant pour tâche la préparation de budgets.</p> <p>Tout en continuant d'imputer les coûts du Service des opérations extérieures aux postes des activités dont ils relèvent, le ministère devrait étudier, le plus tôt possible, la relation financière qui existe entre le Service et les autres bureaux du ministère, dans le but de mieux définir la voie hiérarchique.</p> <p>Des augmentations de budget concernant la main-d'oeuvre signifient, de façon générale, que des employés possédant la formation nécessaire sont disponibles, au moment où on en a besoin, suivant l'échelle de salaire définie par la classification du poste.</p> <p>Les années-hommes et les sommes d'argent, figurant dans les prévisions,</p>	<p><u>RAPPORT DE L'AUDITEUR GENERAL</u> (1e 31 mars, 1975)</p> <p>Cette recommandation sera mise en oeuvre en 1975.</p> <p>Ceci fait actuellement l'objet d'une étude par le sous-comité du Comité exécutif du ministère; c'est aussi l'objet d'un rapport d'experts-conseils.</p> <p>On ne peut accepter cette recommandation étant donné que les demandes en années-hommes et en argent, dans les prévisions, sont fondées sur des besoins en ressources plutôt que sur des limites administratives ou des disponibilités.</p>	<p><u>NOM DU MINISTERE/AGENCE/SOCIETE LIVRANT SES COMMENTAIRES: Minis- de la consommation et des corp.</u></p> <p>En 1977, grâce au comité sur la planification et l'évaluation, les priorités du Ministère ont été établies et ont été communiquées aux gérants d'activité pour fins de planification et de préparation du budget. Les besoins en ressources ont été étudiés en fonction des priorités et les résultats ont été communiqués aux gérants pour les aider à dresser les prévisions de programme pour 1979-1980.</p> <p>Cette question a été résolue par l'entremise du Comité sur les relations fonctionnelles. La politique a été adoptée en 1977.</p> <p>Au cours de 1977, la Division des ressources humaines a mis au point une politique sur la main-d'oeuvre et l'a intégrée au processus de planification budgétaire et financière.</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(1e 31 mars, 1975)

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de la consommation et des corp.

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p>devraient être le reflet des limites imposées par les méthodes de recrutement et par le climat général que l'on prévoit relativement au recrutement.</p> <p>Il serait souhaitable qu'on élabore un programme officiel de mise en oeuvre d'un Système d'évaluation du rendement opérationnel (SERO) et le ministère devrait presser le mouvement de mise en application du système, notamment, en confiant des tâches à des employés désignés.</p> <p>Un rapport serait souhaitable pour expliquer les facteurs qui ont amené les fonds à tomber en annulation pour que, dans les budgets suivants, on puisse tenir compte de ces facteurs.</p> <p>Chaque programme prépare un plan de fonctionnement que l'on utilise dans les prévisions de programme du ministère. On a parfois négligé, par le passé de mettre à jour les plans de fonctionnement pour faire état des changements dans les niveaux budgétaires.</p>	<p>Près de la moitié (48%) des ressources demandées pour 1976-77 sont fondées sur les données du SERO. On considère qu'environ la moitié de ce qui reste ne peut être quantifié. Les tarifs de dépense sont les seuls autres instruments de mesure. Il n'a pas été possible de créer des indices de mesure dans les autres domaines à cause de modifications à la loi transformant radicalement les données.</p> <p>Cette recommandation sera mise en application dès que la situation de la fin de l'année 1974-75 sera connue.</p> <p>Cette recommandation a déjà été mise en application.</p>	<p>La mise en place d'un système de mesure de la performance des opérations pour toutes les activités est en cours et, selon le plan d'exécution, le tout devrait être terminé en 1980.</p> <p>Recommandation déjà en application</p> <p>Recommandation déjà en application</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(le 31 mars, 1975)

NOM DU MINISTERE/AGENCE/SOCIETE
LIVRANT SES COMMENTAIRES: Minis-
de la consommation et des corp.

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p>Les plans de fonctionnement devraient être révisés et refaits en fonction du Budget principal des dépenses, tel qu'approuvé.</p> <p>Il serait souhaitable de définir des principes précis concernant la nature de la révision et des documents justificatifs. On s'attachera également à la discussion, à l'approbation et à la vérification indépendante de l'exactitude formelle des présentations de budget au Conseil du Trésor et des documents connexes.</p>	<p>On a déjà tenu compte de cette recommandation.</p>	<p>Recommandation déjà en application</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(le 31 mars, 1975)

NOM DU MINISTERE/AGENCE/SOCIETE
LIVRANT SES COMMENTAIRES: Minis-
de la consommation et des corp.

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p><u>BUDGET DES CENTRES DE RESPONSABILITE</u></p> <p>Actuellement, le Budget principal des dépenses, que prépare le ministère, sert essentiellement à deux fins: présentations au Conseil du Trésor, à l'appui des demandes de ressources, et budgets détaillés pour chaque poste d'activités. Le Budget principal des dépenses suit une présentation formelle et rigide qui n'est pas forcément compatible avec les besoins budgétaires réalistes des centres de responsabilité.</p> <p>On devrait pouvoir établir des budgets plus réalistes au niveau des centres de responsabilité.</p> <p>Le ministère devrait préciser, au moyen de textes à incorporer au Manuel d'administration financière, quelles sont les responsabilités relatives au budget à tous les niveaux de la hiérarchie administrative du ministère, de façon à ce que les budgets définitifs soient respectés.</p>	<p>On a effectué un certain nombre de modifications pour améliorer le budget des centres de responsabilité.</p> <p>Ceci fera l'objet d'une étude par le groupe de Planification financière pendant l'été 1975.</p>	<p>Les directives annuelles mettent une fois de plus l'accent sur le besoin d'une planification budgétaire plus réaliste au niveau des centres de responsabilité, et des progrès ont été enregistrés pour ce qui est de relier les budgets au plan de travail en élaboration.</p> <p>En application en 1977.</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(1e 31 mars, 1975)

NOM DU MINISTERE/AGENCE/SOCIETE
LIVRANT SES COMMENTAIRES: Minis-
de la consommation et des corp.

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p>Les changements faits au budget au niveau des bureaux, du ministère et du Conseil du Trésor, devraient être suffisamment bien expliqués aux gestionnaires des centres de responsabilité pour que ceux-ci s'engagent à respecter leur budget et son mode d'opération.</p> <p>La plupart des budgets mensuels des centres de responsabilité ignorent les fluctuations prévisibles dans les dépenses en espèces du mois; de façon générale, on les prépare en répartissant le budget annuel de façon égale sur une période de douze mois. Puisque les dépenses sont inscrites sur la base de l'encaisse, la comparaison des dépenses prévues et des dépenses réelles devient alors inutile et trompeuse.</p> <p>On devrait fonder les budgets mensuels sur des prévisions réalistes des dépenses, sur la même base que celle utilisée pour consigner les dépenses; la comparaison avec les dépenses réelles jusqu'à ce jour, qui figure dans les états financiers, devrait s'appuyer sur une solide analyse des écarts.</p>	<p>Ces explications leur sont fournies; mais à cause des restrictions en ressources, les gestionnaires ne s'engagent pas à fond. Une meilleure formation pourrait aider à mieux mettre en application cette recommandation.</p> <p>On a effectué un certain nombre de modifications pour améliorer les budgets mensuels.</p>	<p>Des explications sont fournies aux gérants par la Division de la planification et de l'évaluation.</p> <p>Des directives relatives à la préparation d'un budget mensuel fondé sur les dépenses réelles prévues ont été émises et une analyse périodique des écarts est menée.</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(le 31 mars, 1975)

NOM DU MINISTERE/AGENCE/SOCIETE
LIVRANT SES COMMENTAIRES: Minis-
de la consommation et des corp.

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p>Les provisions de salaire et les redressements relatifs au coût de la vie devraient être ajoutés, dès qu'ils sont connus, aux chiffres du budget, dans les rapports.</p>	<p>On donnera suite à cette recommandation au cours de l'année 1975.</p>	<p>En application</p>
<p>On devrait inclure dans le manuel des budgets du ministère la marche à suivre décrivant l'obligation d'inscrire formellement tous les redressements budgétaires dans le système de comptabilité du ministère; les agents supérieurs des bureaux et les Services financiers et administratifs devraient veiller à l'application de cette directive.</p>	<p>Cette recommandation a déjà été mise en oeuvre.</p>	<p>En application</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(le 31 mars, 1975)

NOM DU MINISTERE/AGENCE/SOCIETE
LIVRANT SES COMMENTAIRES: Minis-
de la consommation et des corp.

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p><u>DEPENSES PREVUES</u></p> <p>Le ministère prépare des prévisions mensuelles qui font la comparaison entre les années-hommes et les dépenses prévues et réelles, jusqu'à ce jour; les prévisions portent également sur l'annulation totale ou, au contraire, sur le surcroît de dépenses prévues pour l'année.</p> <p>Les prévisions sur l'utilisation des années-hommes et sur les dépenses (Etats sur l'utilisation des ressources) ne prennent pas en considération les conséquences du roulement des employés ni la difficulté qu'il y a à augmenter l'effectif net puisque les postes vacants sont remplis de l'intérieur du ministère. La partie du budget, incorporée aux prévisions, concernant les dates ultérieures de recrutement dans les régions, n'est pas examinée, quant à son réalisme, par les personnes compétentes en matière de recrutement.</p>	<p>Le roulement des employés au nombre de l'effectif et l'effet pyramidal créé par la dotation des postes vacants de l'intérieur du ministère seront pris en considération lors des prochaines prévisions. On a donné suite à la recommandation de faire revoir les dates de recrutement par les personnes compétentes en matière de recrutement.</p>	<p>En application</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p>Les prévisions sur l'utilisation de la main-d'oeuvre et sur les dépenses en salaires devraient tenir compte officiellement du roulement des employés au nombre de l'effectif et de l'effet pyramidal créé par la dotation des postes de l'intérieur du ministère; les personnes compétentes en matière de recrutement devraient revoir les dates prévues pour le recrutement dans les régions.</p> <p>Le Système de rapports sur la planification de la main-d'oeuvre a été créé pour produire des états sur l'effectif et pour faire des prévisions sur le coût de la main-d'oeuvre pour le reste de l'année. Sous sa forme actuelle, le Système de rapports sur la planification de la main-d'oeuvre n'est pas tenu à jour de façon régulière et rapide, et il ne rend pas compte des nouvelles conventions collectives; il en résulte donc des inexactitudes en ce qui concerne les prévisions de dépenses.</p> <p>On doit mettre à jour le Système de rapports sur la planification de la main-d'oeuvre aussitôt que les nouvelles conventions collectives sont signées.</p>	<p>Ces remarques proviennent du fait que cette étude a eu lieu au moment où l'on apportait des modifications au système sur la main-d'oeuvre et que des conventions collectives venaient d'être signées. Aujourd'hui, cependant, on apporte les changements dès que le ministère est prévenu.</p>	<p>En application</p> <p>Etant donné que le système de rapports sur la planification de la main-d'oeuvre n'existe plus, cette recommandation ne s'applique pas.</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(le 31 mars, 1975)

NOM DU MINISTERE/AGENCE/SOCIETE
LIVRANT SES COMMENTAIRES: Minis-
de la consommation et des corp.

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p>Les données sur les dépenses autres que les salaires sont fondées sur les prévisions des gestionnaires de centre de responsabilité.</p> <p>Les Services financiers et administratifs devraient proposer des principes sur lesquels s'appuyer pour les prévisions de dépenses non salariales.</p> <p>On n'a pas produit l'Etat sur l'utilisation des ressources en septembre 1974 à cause de priorités autres.</p> <p>L'Etat sur l'utilisation des ressources doit être préparé tous les mois.</p> <p>Les renseignements complémentaires qui accompagnent l'Etat sur l'utilisation des ressources sont redondants et inutiles; le modèle de présentation des informations est différent pour chaque bureau.</p>	<p>Cette recommandation donnera lieu à des études plus complètes en 1975.</p> <p>Cette recommandation a été mise en oeuvre.</p> <p>On est en train de préparer des états révisés comprenant des renseignements complémentaires. Ces états seront faits en fonction des besoins particuliers de chacun des Sous-ministres adjoints, étant donné que les facteurs importants sont différents dans chaque programme.</p>	<p>En application</p> <p>En application</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(le 31 mars, 1975)

NOM DU MINISTERE/AGENCE/SOCIETE
LIVRANT SES COMMENTAIRES: Minis-
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REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p>Les Services financiers et administratifs devraient préciser la nature des renseignements complémentaires devant accompagner l'Etat sur l'utilisation des ressources; on devrait adopter, pour tous les centres de responsabilité, la même présentation uniforme.</p> <p>Les engagements réels et éventuels devraient figurer sur l'Etat sur l'utilisation des ressources que l'on prépare pour les centres de responsabilité du Service des opérations extérieures.</p>	<p>On a déjà créé et fait adopter un état révisé des dépenses hebdomadaires et du détail des engagements.</p>	<p>Des rapports révisés en fonction des exigences particulières de chaque sous-ministre adjoint, sont maintenant diffusés régulièrement.</p> <p>En application</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(1e 31 mars, 1975)

NOM DU MINISTERE/AGENCE/SOCIETE
LIVRANT SES COMMENTAIRES: Minis-
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REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p><u>ENGAGEMENTS</u></p> <p>Les listes d'engagements doivent être épurées tous les mois par les gestionnaires de centre de responsabilité, suivant les prescriptions du Manuel d'administration financière du ministère.</p> <p>Les engagements doivent être inscrits dans les systèmes régionaux de comptabilité et doivent figurer sur les états financiers pertinents de la région.</p> <p><u>AUTRES ASPECTS DU CONTROLE BUDGETAIRE</u></p> <p>Certains coûts ne sont pas imputés au même crédit de façon régulière, d'année en année.</p> <p>Le ministère devrait appliquer les coûts aux crédits de la même manière que dans le Budget des dépenses.</p>	<p>On a émis des directives pour faire respecter les prescriptions du manuel par les divers centres de responsabilité.</p> <p>On a déjà donné suite à cette recommandation.</p>	<p>En application</p> <p>En application</p>
<p>Cette recommandation est tout-à-fait acceptable, en principe, et on l'applique dans presque tous les cas. Toutefois, à cause de modifications dans les priorités de divers programmes du ministère et de changements imprévus dans les plans, ayant comme conséquence une augmentation du coût des services, les frais de ces services sont imputés aux secteurs qui causent les changements.</p>	<p>Cette recommandation est tout-à-fait acceptable, en principe, et on l'applique dans presque tous les cas. Toutefois, à cause de modifications dans les priorités de divers programmes du ministère et de changements imprévus dans les plans, ayant comme conséquence une augmentation du coût des services, les frais de ces services sont imputés aux secteurs qui causent les changements.</p>	<p>En application</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p>Les postes d'analystes des budgets sont souvent comblés par des employés sans expérience n'ayant pas les connaissances nécessaires pour répondre à l'attente des gestionnaires de centre de responsabilité qui demandent de l'aide.</p> <p>Le ministère devrait chercher à faire réévaluer le poste d'analyste des budgets.</p> <p><u>SYSTEMES ET ETATS FINANCIERS</u></p> <p>Les opérations financières du ministère sont introduites dans deux systèmes financiers formels. En plus d'utiliser le service des états financiers offert par le ministère des Approvisionnement et Services, le ministère possède son propre système informatique d'états financiers.</p>	<p align="center"><u>RAPPORT DE L'AUDITEUR GENERAL</u> (le 31 mars, 1975)</p> <p>Le poste d'analyste des budgets a été élevé d'un échelon dans la classification. La question fera l'objet d'études plus poussées.</p>	<p align="center"><u>NOM DU MINISTERE/AGENCE/SOCIETE</u> <u>LIVRANT SES COMMENTAIRES: Minis-</u> <u>de la consommation et des corp.</u></p> <p>Les fonctions sont maintenant consolidées par suite de la réorganisation et de la reclassification des postes.</p>
<p>Les données d'entrée des deux systèmes formels de finances, celui du ministère des Approvisionnement et Services et le système informatique du ministère, sont préparées, en règle générale, de façon indépendante; il en résulte un manque d'efficacité et des écarts dans les dépenses totales dont chacun des systèmes fait état.</p>	<p>Cette recommandation a déjà été étudiée. La façon actuelle de procéder consiste à utiliser plusieurs petits lots, tous les jours, comme données d'entrée dans le système du MAS; c'est pour cette raison qu'il n'est pas possible de donner suite à la recommandation pour l'instant.</p>	<p>Le projet témoin du système manuel sera en vigueur le 1^{er} avril 1978. Les résultats seront évalués fin juillet 1978 et, s'ils sont satisfaisants, le T.E.I. ne sera plus utilisé.</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(le 31 mars, 1975)NOM DU MINISTERE/AGENCE/SOCIETE
LIVRANT SES COMMENTAIRES: Minis-
de la consommation et des corp.

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p>Le ministère devrait échanger ses données d'entrée contre celles du ministère des Approvisionnements et Services, sous forme de présentations mécanographiques.</p> <p>Les utilisateurs des états financiers, qui reçoivent actuellement des états financiers des deux systèmes formels, ne bénéficient aucunement d'une conciliation entre les états de dépenses totales des deux systèmes.</p> <p>La conciliation des états financiers devrait être examinée et paraphée par des agents financiers supérieurs du ministère; on devrait envoyer une copie des conciliations aux personnes qui reçoivent normalement les états de dépenses.</p> <p>On devrait éliminer les systèmes parallèles de comptabilité qui sont gardés dans les centres de responsabilité.</p>	<p>Plusieurs de ces conciliations sont déjà examinées par les agents financiers et, à l'avenir, elles seront paraphées, après révision. Ces conciliations n'auront sans doute pas besoin de quitter la division lorsqu'on aura mis en oeuvre les autres recommandations de cette section.</p> <p>On éliminera les systèmes qui font double emploi après avoir étudié les besoins de chaque centre de responsabilité en particulier.</p>	<p>L'apurement des rapports de dépenses sera révisé et signé par un agent supérieur des finances et expédié à la personne compétente.</p> <p>Compte tenu des délais et de la date de réception des états, il est impensable d'éliminer les systèmes parallèles tenus par les centres de responsabilité, jusqu'à ce que le Ministère modifie sa façon d'envisager la gestion financière des ressources. Le Ministère s'attend que les travaux dans ce domaine débutent en 1978-1979.</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(le 31 mars, 1975)NOM DU MINISTERE/AGENCE/SOCIETE
LIVRANT SES COMMENTAIRES: Minis-
de la consommation et des corp.

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p>Chaque région possède des registres comptables des dépenses, faits à la main, qui sont indépendants du système formel des états financiers.</p> <p>Les systèmes régionaux de comptabilité devraient être intégrés au système des états de dépenses du ministère.</p> <p>Les systèmes régionaux de comptabilité et les Rapports sur la gestion de l'encaisse devraient isoler les divers postes d'activités du programme de la Consommation.</p> <p>Il faudrait transmettre des états récapitulatifs des recettes aux centres de responsabilité qui perçoivent les recettes.</p>	<p>Cette recommandation sera mise en oeuvre pendant l'année 1975.</p> <p>On étudiera cette recommandation plus en détail en 1975.</p> <p>Cette recommandation sera mise en pratique pendant l'année 1975.</p>	<p>Les rapports mensuels sur l'encaisse par postes sont reçus et versés au système.</p> <p>La vérification a confondu le contrôle des postes avec le contrôle des centres de responsabilité. L'argent doit être attribué par poste plutôt que par activité.</p> <p>L'étude du système de la gestion du revenu est terminée et les recommandations sont en vigueur depuis le 1^{er} octobre 1977. On utilise les bordereaux de caisse envoyés quotidiennement aux gérants.</p>
<p><u>UTILISATION DES ETATS FINANCIERS</u></p> <p>On devrait produire des Rapports sur la gestion de l'encaisse du ministère pour tous les centres de responsabilité qui ont des responsabilités budgétaires et qui sont investis du pouvoir de signature.</p>	<p>Cette recommandation sera mise en oeuvre pendant l'année 1975.</p>	<p>En application</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p>Les Services financiers et administratifs pourraient déterminer quels états sont vraiment nécessaires pour les centres de responsabilité et cesser de produire ceux qui sont inutiles.</p> <p>On devrait modifier les états récapitulatifs d'administration et présenter l'information de façon moins technique.</p> <p>En ce moment, la façon dont le ministère traite les états qu'il reçoit du ministère des Approvisionnement et Services est la cause de retards excessifs dans la distribution des états aux utilisateurs.</p> <p>Le ministère devrait utiliser les services de distribution du ministère des Approvisionnements et Services.</p>	<p>Les Services financiers et administratifs effectuent en ce moment un étude importante pour mettre en pratique cette recommandation.</p> <p>Cette recommandation sera mise en oeuvre dans le cadre de l'étude dont il est question ci-dessus.</p> <p>L'étude dont il est question ci-dessus décidera s'il convient de continuer à distribuer les états en provenance du ministère des Approvisionnements et Services.</p>	<p>NOM DU MINISTERE/AGENCE/SOCIETE LIVRANT SES COMMENTAIRES: <u>Ministère de la consommation et des corp.</u></p> <p>Les gérants doivent préciser, une fois l'an, les rapports exigés. Les rapports qui ne sont pas essentiels seront délaissés.</p> <p>En application</p> <p>Des négociations sont en cours avec le M.A.S. pour qu'il s'occupe de la distribution. Cette recommandation sera mise en application dès que possible.</p>
<p><u>COMPTABILITE D'EXERCICE</u></p> <p>Actuellement, les états financiers ne présentent que les dépenses en espèces.</p> <p>Les accumulations d'importance devraient figurer sur les états financiers.</p>	<p>Cette recommandation sera mise en oeuvre pendant l'année 1975.</p> <p>Cette recommandation sera mise en oeuvre en 1975.</p>	<p>Les accumulations ne figurent pas au rapport du M.A.S. Elles sont indiquées dans le rapport compilé à la main et fourni aux gestionnaires supérieurs. De plus, ceux-ci reçoivent des renseignements sur les engagements extraordinaires et les prévisions d'encaisse.</p>

COMMENTAIRES CONCERNANT L'ETUDE SUR LA GESTION ET LE CONTROLE FINANCIERS

RAPPORT DE L'AUDITEUR GENERAL
(le 31 mars, 1975)

NOM DU MINISTERE/AGENCE/SOCIETE
LIVRANT SES COMMENTAIRES: Minis-
de la consommation et des corp.

REMARQUES ET RECOMMANDATIONS DE L'AUDITEUR GENERAL	COMMENTAIRES DE L'ORGANISME DANS LE RAPPORT DE 1975	COMMENTAIRES AU 31 MARS 1978
<p><u>SYSTEME DE RAPPORTS SUR LA GESTION DES RESSOURCES</u></p> <p>Le Système de rapports sur la gestion des ressources fournit des renseignements sur le rendement de certains postes d'activités du ministère.</p> <p>On pourrait rendre plus exacts et plus utiles les états du Système de rapports sur la gestion des ressources en suivant les suggestions suivantes: contrôler les données d'entrée introduites dans le système; vérifier la présentation formelle et la dactylographie des états produits; comparer les unités de rendement, prévues et réelles; préparer un texte analytique complémentaire et efficace.</p>	<p>Cette recommandation a été partiellement mise en pratique. L'exécution sera terminée en 1975.</p>	<p>Ce système est tombé en séduétude en 1977-1978.</p>
		<p align="right">George Post Sous-ministre</p>

APPENDICE «PA-56»

REPOSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE le 1er mai 1978

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REPOSES E.M.R.

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME EN 1975	REPOSE 10 JUIN 1976	REPOSE AU 31 MARS 1978
<p>FONCTIONNAIRE SUPERIEUR DES FINANCES</p> <p>Le Ministère n'a pas nommé un fonctionnaire supérieur des finances et les fonctions correspondantes sont exécutées par divers fonctionnaires de niveaux variés.</p> <p>Il faudrait nommer par écrit un fonctionnaire supérieur des finances très expérimenté et qualifié dans ce domaine, qui relèverait directement du sous-ministre et ferait partie du groupe de la direction du Ministère par sa participation aux comités d'orientation et de direction. La désignation écrite du fonctionnaire supérieur des finances devrait préciser que ce fonctionnaire exercera une forte autorité fonctionnelle sur les agents financiers et les autres personnes accomplissant des fonctions financières au niveau des directions ainsi que sur leur recrutement, leur perfectionnement et leur évaluation.</p>	<p>Nous désignerons un fonctionnaire supérieur des finances dont le mandat établira clairement ses relations avec la haute direction et les agents financiers des directions.</p>	<p>Le directeur des services financiers a été nommé fonctionnaire supérieur des finances, dans une note du sous-ministre, datée du 17 novembre 1975. Le fonctionnaire supérieur des finances dépend du sous-ministre, par l'intermédiaire du S.M.A. chargé de l'administration, et il est membre du Comité exécutif du Ministère. Au terme de sa nomination il doit administrer les systèmes d'administration financière; fournir des directives à tous les niveaux, au sujet de l'organisation des services financiers et de l'affectation et de la formation de leur personnel; et aider les chefs de service à évaluer le rendement des agents du Ministère, en ce qui concerne l'exercice des pouvoirs d'ordre financiers.</p>	<p>Le S.M.A. chargé de l'administration a été nommé fonctionnaire supérieur des finances par le sous-ministre, à compter du 1er avril 1977.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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<p>DOTATION DES POSTES FINANCIERS</p> <p>Chacune des directions devrait disposer des compétences financières appropriées en raison de la complexité de ses opérations, de la diversité des exigences d'ordre financier et de la nécessité d'assurer la direction fonctionnelle des gestionnaires des centres de responsabilité en matière de comptabilité ainsi que de donner de bons conseils financiers aux responsables des directions.</p> <p>Un agent financier, qui relèverait directement du chef de la direction ou du fonctionnaire supérieur des finances, devrait être désigné dans chaque direction. Chacun devrait être suffisamment qualifié, selon l'opinion du fonctionnaire supérieur des finances, et, si ce dernier le juge nécessaire, être classé au niveau approprié dans le groupe de l'administration financière (FI).</p>	<p>Nous avons établi une politique pour donner suite, le plus vite possible, à la recommandation.</p>	<p>La recommandation a pris effet à la Commission géologique du Canada, à CANMET et au CCT; en cours de révision à la Direction des levés et de la cartographie.</p>	<p>La recommandation a pris effet, au Bureau de la conservation de l'énergie. Suite à la nouvelle nomination du fonctionnaire supérieur des finances, au niveau du S.M.A. chargé de l'administration, les postes d'agents financiers à la Commission géologique du Canada, au Centre canadien de la technologie des minéraux et de l'énergie et au C.C.T. sont en train d'être réévalués dans le but de voir s'ils pourraient relever des chefs de Direction. La classification et la dotation en personnel des postes d'agents financiers à la Direction des levés et de la cartographie, aux bureaux de direction et au Secteur de l'énergie devraient être terminées au cours de 1978-1979.</p>

APPENDIX A-1-66
 REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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<p>Il faudrait étudier et décrire un programme complet de formation pour le personnel de la division des services financiers ainsi que les agents financiers et les autres personnes chargées de fonctions financières dans les directions.</p> <p align="center">MANUEL FINANCIER</p> <p>La majeure partie du manuel financier du Ministère n'a pas encore été rédigée, et les parties existantes ne sont généralement pas assez précises pour être vraiment utiles au niveau des directions et des centres de responsabilité.</p> <p>Ce manuel financier devrait être achevé et les méthodes et responsabilités financières détaillées à l'intention des centres de responsabilités des directions et de la division des services financiers.</p>	<p>Nous élaborerons et utiliserons le programme de formation recommandé dès que les systèmes financiers et le manuel correspondant seront au point.</p> <p>Nous terminerons en priorité le manuel financier en nous efforçant d'y donner tous les détails nécessaires.</p>	<p>Aucun changement. La mise en oeuvre dépend de l'achèvement du manuel financier et de la mise au point d'un système révisé d'administration financière.</p> <p>Trois personnes travaillent à plein temps au manuel financier. Leur travail se poursuivra jusqu'à ce que le Manuel soit terminé. Sur les 20 chapitres prévus, 6 sont terminés, 2 en sont au premier jet et 2 autres en sont déjà au deuxième jet.</p>	<p>Le Conseil du Trésor, en collaboration avec les fonctions financières et le personnel des différents ministères et organismes du gouvernement et de la Commission de la Fonction publique, a entrepris un projet de planification des ressources en FI (administration financière) à l'ensemble du gouvernement. La première conférence a eu lieu le 18 juin 1977. Les plans d'action adoptés sont décrits dans la circulaire conjointe 1977-21 du CT/CFP, en date du 19 avril 1977.</p> <p>Treize chapitres sont terminés, un chapitre en est à l'étape d'ébauche et deux des chapitres terminés sont actuellement en cours de révision. D'ici à ce que tous les sujets soient traités, les directives du Conseil du Trésor serviront de règles de base.</p>

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<p>CONTROLE DES DOCUMENTS</p> <p>Les documents d'origine sont actuellement mis en lots à la division des services financiers. Si la mise en lots se faisait le plus tôt possible dans le système comptable, on disposerait d'un meilleur contrôle des documents et d'une information plus précise, au point d'arrêt, que celle disponible aux gestionnaires d'exploitation.</p> <p>Le contrôle par lots des documents d'entrée au système central d'informations financières devrait commencer et se terminer au niveau du centre de responsabilité ou de la direction.</p> <p>Le Ministère ne garde pas suffisamment de documents pour permettre une gestion efficace ou une vérification des mesures de contrôle appliquées à des opérations précises. Les documents originaux comme les factures des fournisseurs, les réclamations de frais de voyage, les demandes de chèques et les formules de codage sont envoyés au ministère des Approvisionnement et Services.</p>	<p>Nous appliquons maintenant des méthodes appropriées de contrôle par lots.</p>	<p>Réalisé.</p>	<p>Réalisé.</p>

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<p>Les documents originaux portant les signatures exigées par l'article 27 de la Loi sur l'administration financière et d'autres mesures de contrôle devraient être conservés par la division des services financiers.</p> <p>VERIFICATION A PRIORI</p> <p>Il n'existe pas de méthode uniforme de vérification à priori dans tout le Ministère, et il y a un certain double emploi à divers niveaux de l'organisation.</p> <p>Il faudrait établir et décrire des méthodes uniformes de vérification à priori, dont les personnes chargées des diverses tâches de vérification attesteraient l'application en paraphant l'original des documents, sur une estampe de vérification conçue à cette fin.</p>	<p>Les documents originaux, dûment vérifiés à priori conformément à des instructions uniformes et portant l'estampe attestant que toutes les tâches nécessaires ont été effectuées, seront conservés par la division des services financiers.</p> <p>Nous établirons des méthodes uniformes de vérification à priori et l'exécution de chaque étape sera appuyée par les initiales placées sur une estampe de vérification, dont seront marqués les documents originaux.</p>	<p>La division des services financiers conserve maintenant les originaux des documents d'origine.</p> <p>Des méthodes uniformes de vérification à priori sont établies. Le chapitre du manuel financier, qui décrit les méthodes, doit être publié en mai 1976.</p>	<p>Réalisé.</p> <p>Réalisé.</p>

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<p>CONTROLE DES PAIEMENTS</p> <p>Le montant figurant sur les formules de demande de chèque du Ministère peut être majoré frauduleusement après l'apposition de la signature exigée par l'article 26 de la Loi sur l'administration financière.</p> <p>La case de la demande où l'on inscrit le montant devrait être remplie de façon qu'on ne puisse placer des chiffres devant ceux qui ont déjà été inscrits.</p> <p>Un examen du registre des recettes a révélé que certaines factures de fournisseurs avaient été payés deux fois.</p> <p>Une copie des factures envoyées par les fournisseurs devrait être estampillée "facture originale" à l'encre de couleur lorsqu'elle est reçue par le Ministère et les demandes de chèque ne devraient être instruites que si elles sont accompagnées de la facture originale.</p>	<p>Nous remplirons cette case des demandes de chèque de façon à éliminer toute possibilité de hausser le montant déjà inscrit.</p> <p>Nous estampillons le mot "copie" sur toutes les copies des factures autres que l'original afin d'empêcher qu'une dépense soit appuyée seulement par un double.</p>	<p>Réalisé.</p> <p>La note décrivant les méthodes est rédigée; elle doit être publiée le 1er avril 1976 ou avant, dépendant de la traduction, et prendre effet à cette date.</p>	<p>Réalisé.</p> <p>Réalisé.</p>

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<p>PAIE</p> <p>Les retards d'inscription des frais d'heures supplémentaires et des coûts reliés aux employés mutés au Ministère ou hors de celui-ci se traduisent par des rapports financiers inexacts. Les fonctions sont mal divisées en ce sens que les responsables de l'établissement des éléments de paie reçoivent également les chèques à distribuer. Les listes de paie ne font l'objet d'aucun contrôle indépendant préétabli.</p> <p>Le fonctionnaire supérieur des finances devrait être chargé de veiller à la validité des contrôles financiers effectués à l'heure actuelle par la direction du personnel sur la paie et la comptabilité des années-hommes.</p>	<p>Le fonctionnaire supérieur des finances sera chargé de cette responsabilité et effectuera les examens voulus.</p>	<p>Les recommandations de l'Auditeur général qui s'appliquent à l'ensemble du gouvernement, comprennent une recommandation pour une étude, "afin de déterminer comment les ministères pourraient mieux contrôler les pièces de base de la paie, jusqu'au moment où elles sont présentées à un bureau de paie central ou régional." C'est donc à la lumière d'un tel contexte qui s'applique à l'échelle du gouvernement, que les exigences du système du Ministère doivent être examinées. Des précisions et des instructions doivent être demandées au Conseil du Trésor.</p>	<p>Le fonctionnaire supérieur des finances a été chargé de veiller à la validité du système de paie établi. La circulaire du Conseil du Trésor 1977-37, en date du 28 juillet 1977, demande au ministère de préparer un programme couvrant tous les points soulevés. Le programme d'application du système de paie de l'EMR, soumis au secrétariat du CT à l'automne 1977, a été approuvé en principe le 11 avril 1978. Des mises au point seront apportées au cours de 1978-79.</p>

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<p>REVENUS ET COMPTES A RECEVOIR</p> <p>Le fonctionnaire supérieur des finances devrait examiner tous les ans les services facturés et les services rendus gratuitement et faire des recommandations au Conseil du trésor. Ces dernières devraient être étayées par des chiffres indiquant le tarif facturé, le tarif recommandé et tous les coûts imputables au montant facturé.</p> <p>On a détecté des lacunes dans les méthodes et contrôles comptables existants des revenus et des comptes à recevoir, lacunes dues: à une mauvaise répartition des fonctions; au défaut de tenir des comptes de contrôle et, lorsque ces derniers existent, au défaut de les concilier régulièrement avec les registres auxiliaires; à l'absence de listes chronologiques mensuelles des comptes à recevoir destinées à la gestion et au manque de méthode bien définie de perception qui permettrait de réduire les pertes de biens de l'Etat.</p>	<p>Nous effectuerons une analyse périodique du tarif des services et des coûts correspondants.</p>	<p>Tous les ans, en décembre, le fonctionnaire supérieur des finances doit examiner les services facturés les services facturés et les services rendus gratuitement, puis présenter un rapport sur les résultats et enfin, soumettre des recommandations au Comité exécutif du Ministère, pour suite à donner.</p> <p>Le premier rapport doit être fourni pour l'année se terminant le 31 décembre 1976.</p> <p>Un résumé de tous les résultats des programmes du Ministère ainsi que des politiques connexes, est en cours de préparation, à titre de contribution à la définition des activités dans le cadre des programmes actuels. (Voir page 8).</p>	<p>Le fonctionnaire supérieur des finances a entrepris la révision annuelle et un rapport sera envoyé au Conseil du Trésor le 31 décembre 1978.</p>

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<p>Il faudrait revoir à fond les systèmes de revenus et de comptes à recevoir, en s'intéressant tout particulièrement aux points suivants:</p> <p>(a) Les tâches de tenue des registres de comptes à recevoir et de revenus devraient être réparties de façon qu'une même personne ne puisse à la fois recevoir du comptant, tenir les registres des comptes à recevoir et établir des factures et des notes de crédit;</p> <p>(b) on devrait tenir des comptes de contrôle pour chaque système de comptes à recevoir et les concilier de façon indépendante avec les listes extraites des registres auxiliaires de comptes à recevoir;</p>	<p>Nous intégrerons le système de revenus et de comptes à recevoir dans le système central d'informations financières; nous donnerons suite aux recommandations concernant les contrôles, la répartition des tâches, le classement chronologique des comptes à recevoir et leur perception, tout en veillant à l'uniformité des méthodes dans toutes nos directions.</p>	<p>Le chapitre du manuel financier traitant des méthodes de contrôle comptable pour le système de revenus et de comptes à recevoir, est en voie d'achèvement.</p> <p>L'examen de la politique de crédit du Ministère, a été interrompu car la proposition d'éliminer l'octroi de crédits pour des produits se trouvant dans le commerce a été rejetée par la Direction qui en consomme le plus.</p>	<p>Un chapitre complet sur les comptes à recevoir est maintenant achevé. Les méthodes se rapporteront à toutes les remarques mais les comptes ne sont pas intégrés au S.I.F., compte tenu du petit volume de comptes à recevoir dans la plupart des Directions.</p>

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<p>(c) on devrait établir des listes chronologiques mensuelles détaillées des comptes à recevoir à l'intention de la direction et pour son contrôle;</p> <p>(d) on devrait instaurer et décrire des méthodes uniformes de perception dans tout le Ministère lesquelles seraient approuvées par le fonctionnaire supérieur des finances.</p>			
<p>STOCKS DE MATERIEL ET DE BIENS D'EQUIPEMENT</p> <p>Certaines directions ne font pas chaque année le dénombrement des articles en magasin, comme l'exige le manuel de gestion du matériel. On sort des articles des stocks à l'intention du personnel de la direction sans document à l'appui. L'accès au magasin n'est pas réservé au personnel de ce dernier. La tenue des</p>	<p>Le fonctionnaire supérieur des finances veillera à ce que soient corrigées les faiblesses relevées, et le manuel financier tiendra compte de la révision correspondante des méthodes.</p>	<p>Dans sa note du 14 novembre 1975, le sous-ministre demandait que tous les secteurs indiquent si les méthodes de gestion du matériel étaient considérées appropriées, sinon quelles mesures correctives devraient être prévues.</p>	<p>En 1975 on a commencé à améliorer les pratiques de gestion du matériel dans les différents magasins du ministère et 85% de la valeur des stocks est maintenant géré de cette façon.</p>

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<p>des registres de stocks incombe aux employés qui rédigent les commandes et qui reçoivent et livrent le matériel. Il n'existe aucune méthode de contrôle comptable permettant de vérifier que tous les achats d'équipement sont inscrits dans les registres détaillés de stocks et, dans plusieurs directions, ces registres sont inexacts. En outre, le niveau des stocks n'est pas en rapport avec l'utilisation de chaque article.</p>		<p>Tous les secteurs ont répondu, sauf la Direction des levés et de la cartographie. Dès que cette dernière se sera exécutée, toutes les réponses seront résumées et réunies dans un rapport au sous-ministre. Tous les ans, le service de vérification interne doit examiner les fonctions relatives à la gestion du matériel pour l'ensemble du Ministère, dès que le SAM principal en aura fait la demande. Le premier examen et le premier rapport doivent être terminés en 1976.</p>	<p>Le service de vérification interne de l'EMR a procédé à un certain nombre de vérifications, notamment en ce qui concerne la gestion du matériel. Des corrections ont été apportées.</p> <p>Un chapitre séparé du manuel financier, pour traiter de l'inscription d'actifs dès l'acquisition, est en préparation.</p>
<p align="center">OBSERVATIONS ET RECOMMANDATIONS</p>	<p align="center">REPONSE DE L'ORGANISME EN 1975</p>	<p align="center">REPONSE 10 JUIN 1976</p>	<p align="center">REPONSE AU 31 MARS 1978</p>

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<p>DEPOTS POUR TRAVAUX SPECIAUX</p> <p>Il n'existe aucune méthode comptable précise concernant les dépôts pour travaux spéciaux reçus d'organismes extérieurs à des fins de recherches. On exerce un contrôle insuffisant sur la dépense des fonds et l'utilisation des soldes à l'achèvement des travaux.</p> <p>Le ministère devrait améliorer et décrire officiellement des méthodes de contrôle financier reliées aux dépôts spéciaux reçus en application de l'article 15, partie II, de la Loi sur l'administration financière, et les faire approuver par le Conseil du Trésor.</p>	<p>Nous avons déjà mis ces méthodes au point et les avons fait approuver par le Conseil du Trésor.</p>	<p>Réalisé.</p>	<p>Réalisé.</p>

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<p>VERIFICATION INTERNE</p> <p>Il n'y a pas eu de vérification interne jusqu'en 1974. Depuis lors, le bureau des services de vérification remplit le rôle de vérificateur interne dans le cadre d'un programme de vérification de trois ans proposé par le bureau et dont l'achèvement est prévu pour le 30 avril 1977.</p> <p>Le programme de vérification interne proposé par le bureau des services de vérification devrait être achevé dans le délai prévu de trois ans, sous l'autorité du chef de la vérification financière interne.</p>	<p>Nous sommes aussi d'avis que le programme de vérification interne devrait être achevé dans le délai prévu.</p>	<p>Le programme de vérification s'étend sur une période de trois ans, qui va du 1er avril 1974 au 31 mars 1977. En date du 31 décembre 1975, la situation est la suivante:</p> <p>Vérifications complétées:</p> <ol style="list-style-type: none"> 1. CCT 2. Direction des explosifs 3. Levés et cartographie 4. Exploitation minérale <p>Vérifications partielles:</p> <p>- Postes restant à vérifier, entre parenthèses</p> <ol style="list-style-type: none"> 1. CANMET (revenus) 2. Physique du globe (budget et revenus) 3. Commission géologique du Canada (budget) 4. Secteur de l'énergie (budget et dépenses) 5. Gestion financière et services des rapports financiers (rapports annuels 75-76 et 76-77) 	<p>Un Groupe de la vérification financière interne a été créé au sein du ministère afin de mener à bien le programme de vérification d'une durée de trois ans.</p> <p>La responsabilité du programme de trois ans revient au chef du Groupe de vérification financière interne, et des dispositions pour rassembler un personnel de vérification ont été prises, afin de permettre de réaliser les objectifs du programme.</p> <p>Le roulement de personnel et les difficultés rencontrées pour recruter des employés qualifiés ont occasionné un retard d'environ un an.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSE DE L'ORGANISME EN 1975	REPONSE 10 JUIN 1976	REPONSE AU 31 MARS 1978
		Vérification à effectuer: 1. Projet du plateau continental polaire 2. Planification et évaluation 3. Centre d'informatique 4. Services de soutien technique sur le terrain 5. Autres composantes du secteur de l'administration	<p>Le chef du Groupe de la vérification financière interne soumet ses rapports de vérification au sous-ministre et fait un rapport au sous-ministre adjoint supérieur. Un Comité de vérification présidé par le sous-ministre adjoint supérieur a également été créé, afin d'établir des directives de politiques et de fonctions pour le groupe de vérification interne. Le mandat du Comité de vérification est déjà établi et a été approuvé par écrit par le Comité exécutif.</p> <p>Le représentant de l'Auditeur général a récemment étudié les procès-verbaux des réunions de même que le mandat du Comité de vérification. Aucun commentaire n'a encore été présenté.</p>

(31 MARS 1975)
 NOME DU VERIFICATEUR GENERAL

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

NOM DU MIN./ORGANISME/SOCIETE
 AUTEUR DES REPONSES

DATE

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE le 1er mai 1978

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(31 MARS 1975)

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSE DE L'ORGANISME EN 1975	REPONSE 10 JUIN 1976	REPONSE AU 31 MARS 1978
<p>Le chef de la vérification financière interne relève du premier sous-ministre adjoint de façon que les conclusions des vérifications et les recommandations en découlant reçoivent toute l'attention voulue. Un comité de vérification seconderait sans doute utilement le premier sous-ministre adjoint dans l'exécution de cette fonction.</p> <p>Il conviendrait d'établir un comité de vérification et de définir clairement son mandat, qui devrait comporter l'examen annuel de la portée des vérifications internes, des conclusions et recommandations figurant dans les rapports de vérifications et l'évaluation du rendement de l'équipe de vérificateurs internes, à des intervalles appropriés.</p>	<p>Nous formerons un comité de vérification doté d'un mandat approprié.</p>	<p>Un projet de mandat doit être rédigé. Le Comité exécutif doit siéger à titre de Comité de vérification, aux dates prévues.</p>	<p>Réalisé.</p>

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<p>STRUCTURE PAR ACTIVITE ET PAR PROGRAMME</p> <p>Le Ministère reconnaît que la description des activités et sous-activités, qui se fait généralement dans le cadre hiérarchique, n'est pas appropriée à la mesure des résultats finals.</p> <p>Il faudrait redéfinir les activités et sous-activités de tous les programmes et faire approuver les nouvelles définitions par le Conseil du Trésor.</p>	<p>Ce travail de redéfinition est déjà bien avancé. Nous avons pris conscience des lacunes de notre système financier et avons entrepris de le refondre complètement. Cette refonte tiendra compte de toutes les recommandations faites aux rubriques suivantes: comptabilité des travaux, contrôle budgétaire, contrôle des engagements, rapports financiers.</p>	<p>Sciences de la terre - la définition d'une structure par activité et par programme est terminée.</p> <p>Minéraux et ressources énergétiques - la définition des structures par programme et par activité est en cours.</p> <p>Administration - la définition de la structure par programme et par activité doit être entreprise dès que possible. Le rapport d'avancement des projets doit être soumis au Comité exécutif sous peu.</p>	<p>Le ministère a décidé d'adopter une structure par activité et par programme qui serait fondée sur quatre programmes: ressources énergétiques, minéraux, sciences de la terre et administration. Les objectifs de la Structure par activité et par programme ont été élaborés, puis approuvés par le Conseil du Trésor. Les prévisions pour 1978-1979 se trouvent dans le nouveau budget. Réalisé.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME EN 1975	REPOSE 10 JUIN 1976	REPOSE AU 31 MARS 1978
<p>COMPTABILITE PAR PROJET</p> <p>Les structures par projet et par procédé, c'est-à-dire le niveau élémentaire d'exploitation par lequel on devrait saisir et contrôler les coûts n'ont pas été bien définis dans certains secteurs du Ministère, comme ceux de la mise en valeur de l'énergie, de l'exploitation minière et de l'administration.</p> <p>Il faudrait définir pour toutes les activités une structure par projet et par procédé.</p> <p>Il faudrait instaurer un système de comptabilité des coûts par projet dans toutes les directions du Ministère afin d'avoir des rapports réguliers sur l'état d'avancement des projets.</p>	<p>Nous établirons une structure par projet et par procédé dès que nous aurons redéfini les activités et sous-activités.</p> <p>Voir la réponse faite à la rubrique - Structure par activité et par programme.</p>	<p>Il est nécessaire d'établir les définitions des structures programme-activité, avant de procéder à l'identification et à la définition des structures des projets ou des procédés, et avant d'entreprendre l'établissement des critères de mesure de l'efficacité et du rendement. Comme la définition des structures programme-activité est en cours, il est difficile de prévoir une date pour la fin des tâches secondaires; toutefois, la date probable la plus rapprochée, se situerait au cours de l'année 1977.</p>	<p>Une analyse approfondie du programme et l'établissement des structures du projet ont été menés dans 5 directions du secteur des sciences et technologie, dans le cadre des études de rendement du Système des mesures de la performance des opérations du gouvernement (OPMS), réalisées au printemps 1977. Des structures de projet appropriés cadrant avec les quatre programmes ministériels sont maintenant établies.</p> <p>Un système de comptabilité des coûts par projet s'est avéré nécessaire dans le cadre du nouveau système de rapports financiers. En attendant que ce système soit étudié en détail, puis élaboré, les coûts partiels sont actuellement perçus au niveau de projet. Le 9 août 1977, le sous-ministre a émis une politique ministérielle générale concernant la planification et le contrôle; les systèmes de mise en vigueur de cette politique seront mis en oeuvre en temps et lieu.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSE DE L'ORGANISME EN 1975	REPONSE 10 JUIN 1976	REPONSE AU 31 MARS 1978
<p>Il faudrait mettre au point, et décrire, des critères valables, monétaires et non monétaires, pour mesurer l'efficacité et le rendement des travaux. On devrait comparer les dépenses réelles avec les prévisions afin de surveiller le rendement et d'effectuer des analyses coûts-bénéfices.</p>	<p>Voir la réponse faite à la rubrique - Structure par activité et par programme.</p>	<p>On procède actuellement à la phase qui porte sur l'étude de la définition financière, approuvée par le Comité exécutif, le 8 janvier 1976. Le but de l'étude est d'examiner les besoins d'un système de comptabilité analytique des projets.</p>	<p>Par suite des études de rendement de l'OPMS pour les cinq directions, menées au sein du ministère, il a été établi que les caractères traditionnels de rendement et d'efficacité de l'approche de l'OPMS ne pouvaient être appliqués à la plupart des opérations du ministère, qui sont, de nature, axées sur les activités de recherche et de développement, et sur les principes directeurs. A l'exception des opérations de la Direction des levés et de la cartographie où peut s'appliquer l'OPMS, les études consistaient à reconnaître la nécessité de systèmes de gestion de projets comme autre moyen de mesurer la performance des opérations. Des systèmes fondamentaux de gestion de projets sont en oeuvre presque partout dans le ministère et l'on prévoit qu'ils s'étendront à tout le ministère de façon à respecter l'objectif de 1980, fixé par la direction de politique 1976-25 du Conseil du Trésor.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSE DE L'ORGANISME EN 1975	REPONSE 10 JUIN 1976	REPONSE AU 31 MARS 1978
<p>CONTROLE BUDGETAIRE</p> <p>Le contrôle budgétaire est inexistant parce que, pour de nombreux centres de responsabilité, on n'a pas intégré de budgets mensuels dans le système central d'information financière. Un grand nombre de ceux qui l'ont été calculent leurs chiffres mensuels en divisant par 12 le budget annuel. En outre, les affectations venant d'autres ministères fédéraux ont été inscrites tardivement.</p> <p>Il faudrait intégrer les budgets mensuels dans le système central d'information financière, pour tous les centres de responsabilité, en se fondant sur des estimations réalistes des dépenses mensuelles.</p>	<p>Voir la réponse faite à la rubrique - Structure par activité et par programme.</p>	<p>La note du sous-ministre, datée du mois d'août 1975, souligne la nécessité d'introduire les budgets mensuels dans le système d'information financière; toutes les directions se sont conformées. Le manuel financier traitera de cette question.</p>	<p>Réalisé par voie de directives annuelles particulières.</p>

DU 1978 18-23
BUREAU DU VERIFICATEUR GENERAL

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponse DE L'ORGANISME EN 1975	REponse 10 JUIN 1976	REponse AU 31 MARS 1978
<p>CONTROLE DES ENGAGEMENTS</p> <p>On observe des retards d'inscription des données sur les engagements, et ceux qui doivent être liquidés pendant le mois en cours ne sont habituellement pas incorporés au système intégré de contrôle. Il en résulte un mauvais contrôle des engagements lorsque certains d'entre eux n'ont pas été inscrits dans le système et ne sont pas entièrement liquidés pendant le mois en cours.</p> <p>Tous les engagements devraient être inscrits au système intégré de contrôle des engagements, qu'ils doivent ou non être entièrement liquidés pendant le mois en cours.</p>	<p>Voir la réponse faite à la rubrique - Structure par activité et par programme.</p>	<p>Cette recommandation vient en contradiction avec une autre semblable qui s'applique à l'ensemble du gouvernement. Cette dernière exige que, "les ministères... n'inscrivent les engagements que lorsque ce sera nécessaire, vers la fin de l'année". Ceci est plus conforme à la directive du Conseil du Trésor qui exige que les engagements soient inscrits au complet dans les rapports périodiques de contrôle budgétaire, (ce qui exclut l'enregistrement en permanence, par année financière en ce qui a trait au capital, aux subventions, aux contributions et aux dépenses réparties sur plusieurs années).</p> <p>La phase de l'étude de la définition des exigences pour un nouveau système d'information financière, doit examiner et déterminer les centres de responsabilité et les exigences du Ministère pour ce qui est d'enregistrer les engagements et d'en rendre compte.</p>	<p>Réalisé.</p>

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<p>RAPPORTS FINANCIERS</p> <p>Les rapports mensuels émanant du système central d'information financière ne sont que d'une utilité limitée dans le Ministère à cause des retards d'inscription des données sur des dépenses et des engagements; on en critique la présentation et l'à-propos du contenu.</p> <p>Les rapports mensuels produits par l'ordinateur du Ministère devraient être conformes à la nouvelle structure par activité et sous-activité et se présenter sous une forme utile aux gestionnaires de tous les niveaux du Ministère.</p>	<p>Voir la réponse faite à la rubrique - Structure par activité et par programme.</p>	<p>Les exigences en matière de comptes rendus seront élaborées dans une partie de l'étude de la définition des exigences, et subséquentement intégrées à un nouveau système d'information financière.</p>	<p>Les rapports financiers mensuels sont conformes à l'ancienne Structure par activité et par programme. Une révision qui tiendra compte de la Structure révisée par activité et par programme de 1978-1979 sera faite.</p>

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<p>Il faudrait établir chaque mois, dans chaque direction, des rapports supplémentaires concis de gestion financière mettant en lumière les écarts importants par rapport au budget et leur analyse, en indiquant le solde du compte de contrôle des comptes à recevoir ventilé par classe d'âge.</p>	<p>Voir la réponse faite à la rubrique - Structure par activité et par programme.</p>		<p>L'agent financier supérieur établit, chaque mois, des rapports supplémentaires concis de gestion financière pour fins de révision par le Comité exécutif.</p>

Sous-ministre
Energie, mines et ressources

APPENDICE «PA-57»

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE: 1e 30 Avril, 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1975)

Ministère des Affaires Extérieures

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
<p>AGENT FINANCIER DESIGNÉ</p> <p>'Le Ministre devrait désigner comme fonctionnaire supérieur des finances le sous-secrétaire adjoint aux finances et à l'administration ou le directeur général des finances et de l'administration.</p>	<p>Les employés du Ministère savent bien qui est responsable de conseiller la gestion, au niveau le plus élevé, en matière financière. Nous allons remédier à l'absence de description officielle attestant de la désignation de cette responsabilité par le Ministre.</p>	<p>Les employés du Ministère savent bien qui est responsable de conseiller la gestion, au niveau le plus élevé, en matière financière. Le directeur général des finances et des services de gestion par le sous-secrétaire d'Etat adjoint (Administration), est responsable des opérations financières du Ministère.</p>
<p>RESTRUCTURATION</p> <p>'Les ressources humaines sont mal réparties: de nombreuses années-hommes sont consacrées à des vérifications a posteriori détaillées d'intérêt limité, alors qu'on néglige la vérification financière interne et qu'il faudrait améliorer l'efficacité du service de soutien ainsi que l'information destinée à la gestion financière</p> <p>'Le Ministère devrait restructurer sa fonction financière afin d'obtenir une information de gestion plus significative, un service de soutien plus innovateur et de profiter pleinement des possibilités d'un contrôle financier plus efficace.</p>	<p>Nous nous proposons de mettre sur pied des services de vérification interne, ainsi que d'éliminer progressivement les vérifications financières détaillées effectuées actuellement avant et après les paiements.</p> <p>Nous avons entrepris d'étudier tous les aspects de l'administration financière en vue de réorganiser les fonctions financières du Ministère en étroite conformité du guide d'administration financière du Conseil du trésor et de remédier aux lacunes signalées dans le présent rapport.</p>	<p>Nous améliorons, en 1978-1979, notre régime de vérification interne et nous avons révisé les méthodes de vérification de la comptabilité des missions. La complexité des voyages et déplacements à l'étranger semble écarter toute possibilité de réduire davantage la vérification détaillée.</p> <p>Nous avons restructuré la fonction financière du Ministère pour améliorer l'information de gestion, les services de soutien et le contrôle financier.</p>

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Ministère des Affaires Extérieures

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<p>DIRECTION FONCTIONNELLE</p> <p>•Le fonctionnaire supérieur des finances ainsi que désigné devrait veiller à ce que les politiques et directives financières soient communiquées à tous ceux qui relèvent fonctionnellement de lui.</p> <p>•Les agents supérieurs des finances devraient jouer en rôle plus actif dans l'établissement des descriptions de posts et lors de l'examen du rendement du personnel financier subalterne dans tout le ministère.</p> <p>MANUELS</p> <p>Le Ministère a élaboré des manuels complets de gestion du matériel, de gestion des biens et de gestion financière, principalement à l'intention du fonctionnement des missions.</p> <p>•Le manuel de gestion financière devrait être complété pour comprendre au moins:</p> <ul style="list-style-type: none"> - les méthodes de comptabilité et de vérification au bureau principal - les organigrammes - la description de tous les systèmes financiers - les méthodes de contrôle des revenus et des dépenses 	<p>Les politiques et directives financières sont communiquées dans tout le Ministère au moyen du manuel et des circulaires de gestion financière.</p> <p>Le directeur de la direction des finances est consulté au sujet des descriptions de postes de tout le personnel financier, ainsi qu'au sujet de l'examen du rendement de tous les FI.</p> <p>La rédaction de certaines parties du manuel a connu des retards, et nous avons recruté un agent exclusivement pour cette tâche.</p>	<p>Les politiques et directives financières sont diffusées dans tout le Ministère par le biais du Manuel et des circulaires de gestion financière.</p> <p>Les agents supérieurs des finances participent à la rédaction des descriptions de postes et à l'examen des appréciations de rendement de tout le personnel financier.</p> <p>La rédaction du Manuel de gestion financière se poursuit et des parties ont été élaborées. Il s'agit d'un processus continu et l'on s'attend que la plupart des parties seront terminées en 1978-1979.</p>

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<p>- les méthodes de contrôle budgétaire - les méthodes d'établissement des rapports financiers.</p> <p>ORGANIGRAMMES</p> <p>Le Ministère devrait avoir un organigramme principal officiel et à jour, ainsi que des organigrammes secondaires indiquant tous les liens hiérarchiques, y compris ceux sur le plan fonctionnel.</p> <p>DESCRIPTIONS DE POSTES</p> <p>Il faudrait revoir les descriptions de postes des agents chargés des responsabilités financières et, au besoin, les rédiger à nouveau pour mettre en relief les tâches et les responsabilités de la gestion financière.</p>	<p>Puisque le mode d'organisation du Ministère entraîne un nombre exceptionnel de liens fonctionnels sur le plan des exploitations comme sur celui de l'administration, nous croyons difficile de tous les représenter sur un même organigramme principal. Par contre, il est incontestable que les responsabilités en matière financière devraient être décrites adéquatement et nous prenons des mesures en ce sens.</p> <p>Nous sommes d'accord; nous intégrerons la recommandation dans l'examen normal des descriptions de postes effectué par le sous-secrétaire d'Etat aux Affaires extérieures en vertu des pouvoirs délégués par la Commission de la Fonction publique.</p>	<p>Nous disposons actuellement d'un organigramme principal officiel qui indique les liens hiérarchiques; toutefois, en raison du nombre exceptionnel de liens fonctionnels sur les plans tant opérationnel qu'administratif, nous estimons difficile de les représenter tous sur l'organigramme principal.</p> <p>Nous ne contestons pas l'observation et intégrons la recommandation dans l'examen normal des descriptions de postes.</p>

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<p>DELEGATION DE POUVOIRS</p> <p>Le document de délégation de pouvoirs signé par le Ministre devrait spécifier que:</p> <p>a) les pouvoirs délégués ne peuvent l'être à nouveau;</p> <p>b) un suppléant ne peut exercer les pouvoirs délégués au poste qu'il détient à titre intérimaire sans autorisation écrite d'un agent dont relève le titulaire du poste;</p> <p>c) les pouvoirs de paiement ne peuvent être exercés que lorsque le certificat exigé par l'article 27 de la Loi sur l'administration financière a été produit par une personne à laquelle des pouvoirs de dépenser suffisants auront été délégués;</p> <p>d) les pouvoirs de dépenser et de payer ne peuvent être exercés par la même personne pour un paiement en particulier; et</p>	<p>Bien que les points mentionnés ne figurent pas dans le document de délégation de pouvoirs, le Ministère veille à ce que ces exigences soient respectées en menant une vérification financière détaillée, sous réserve des exceptions ci-dessous:</p> <p>d) il arrive parfois que les pouvoirs de dépenser et de payer soient exercés par le même haut fonctionnaire pour certains paiements de nature courante, lorsqu'un autre fonctionnaire habilité n'est pas disponible;</p>	<p>L'instrument de délégation a été modifié de manière à tenir compte des observations (a), (b), et (c). Les pouvoirs de dépenser et de payer ne sont pas exercés par la même personne dans le cas d'un paiement particulier et le pouvoir de payer n'est pas délégué à une personne occupant un poste de niveau inférieur à celui d'administrateur financier 2.</p>

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e) Les pouvoirs de payer ne peuvent être délégués à des postes de niveaux inférieurs à celui d'administrateur financier 2.	e) comme les pouvoirs de payer sont actuellement limités à la direction des finances, après une vérification détaillée, certains fonctionnaires expérimentés, commis aux écritures et aux règlements de niveau 6, autorisent des paiements compte tenu des plafonds financiers fixés.	
PAIE L'établissement des données de la paie et la mise à jour des dossiers correspondants relèvent surtout du personnel. Les agents du personnel n'ont pas l'"optique financière", et l'on est peu conscient de la nécessité d'un contrôle financier de la paie.	L'établissement des éléments de la paie et la mise à jour des dossiers correspondants relèvent de commis à la rémunération, sous l'autorité d'un agent administratif pleinement compétent dans ce domaine. Un agent financier relevant fonctionnellement du directeur de la direction des finances contrôle le budget des traitements et des indemnités.	L'établissement des éléments de la paie et la mise à jour des documents correspondants relèvent de commis à la rémunération, sous l'autorité d'un agent administratif pleinement compétent dans ce domaine. Un agent financier qui relève fonctionnellement du Bureau des finances contrôle le budget des traitements et des indemnités.
Il faudrait établir et décrire les méthodes de contrôle de la paie, tant au bureau principal que dans les missions à l'étranger. L'établissement de ces mesures de contrôle et la surveillance de leur application devraient relever des agents financiers.	Il existe bien des mesures de contrôle, mais elles devraient être précisées et dérites. Les agents financiers participeront à leur description et à la surveillance de leur application.	Les méthodes de contrôle de la paie en usage au Bureau principal ont été mises au point et nous veillons actuellement à la surveillance de leur application.

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
AUTRES DEPENSES		
<p>'Le Ministère devrait faire établir des contrôles au début du circuit des dépenses ainsi que dans la suite des opérations manuelles, mécaniques et informatiques.</p>	<p>Nous donnerons suite à la recommandation lorsque nous instaurerons les méthodes détaillées de contrôle des engagements qui sont en cours de formulation.</p>	<p>Des méthodes de contrôle uniformes des engagements ont été instituées au Bureau principal en 1977-1978. De concert avec les contrôles financiers et budgétaires existants, tant pour le Bureau principal que pour les missions à l'étranger, elles assureront la continuité voulue au niveau du contrôle financier.</p>
REVENU		
<p>'Il faudrait décrire les méthodes et contrôles concernant la perception et l'inscription rigoureuse de tous les revenus.</p>	<p>Les méthodes concernant les revenus et les autres comptes à recevoir seront décrites dans le manuel de gestion financière.</p>	<p>Les méthodes et contrôles ont été décrits et finalisés et ils seront incorporés au Manuel de gestion financière.</p>
CONTROLE DE L'ACTIF		
<p>'Il faut contrôler matériellement la quantité, le prix et l'emplacement de tout le mobilier, les pièces fixes et l'équipement dont on doit rendre compte, en recourant au besoin à des étiquettes numérotées.</p>	<p>Le contrôle du matériel dans les missions est assuré par un système informatisé de gestion des stocks, complété par des dénombrements matériels, conformément au manuel de gestion du matériel. Un système analogue est mis en oeuvre au bureau principal pour le matériel mais, pour des raisons de commodité administrative, il sera distinct du système précédent.</p>	<p>Pour un certain nombre de raisons, le contrôle du matériel des missions, assuré par notre présent système informatisé de gestion des stocks, n'a pas donné les résultats escomptés. Nous avons donc décidé d'adopter, à compter du 1er juillet 1978, un système manuel décentralisé pour la comptabilisation de tous nos biens matériels tant dans les missions à l'étranger qu'au bureau principal. Nous n'estimons pas nécessaire de recourir aux étiquettes numérotées pour recenser les biens en usage.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE: 1e 30 Avril, 1978

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(31 MARS 1975)

Ministère des Affaires Extérieures

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<p>.Tous les ans, le Ministère devrait concilier les acquisitions d'actifs, dont il doit rendre compte, inscrites au système auxiliaire avec les totaux des articles d'exécution du système comptable principal.</p>	<p>Nous envisagerons la possibilité de concilier les acquisitions inscrites dans le système informatisé des stocks avec les dépenses totales par article d'exécution au cours de notre étude sur tous les aspects de l'administration financière.</p>	<p>En ce qui concerne les biens matériels dont nous devons rendre compte, nous appliquons un contrôle par article. Etant donné que le gouvernement applique un système de comptabilité de caisse et que les biens ne sont pas amortis suivant leur durée utile prévue, il est inutile de les contrôler suivant le coût d'origine. Par conséquent, tout contrôle additionnel qui pourrait résulter de la conciliation annuelle des acquisitions d'actifs avec le système comptable principal ne semble pas justifier l'effort administratif requis.</p>
<p>VERIFICATION INTERNE</p>		
<p>Une direction du service de l'inspection, relevant du sous-secrétaire d'Etat, effectuée dans les missions à l'étranger des vérifications opérationnelles comportant des sondages de peu d'étendue des méthodes et systèmes financiers. Il n'existe aucune vérification interne des activités du bureau principal ni du bureau des passeports.</p>		
<p>*L'ampleur des vérifications opérationnelles menées dans les missions à l'étranger devraient être étendues afin de porter sur plus de sujets et de permettre une vérification convenable des méthodes et systèmes financiers.</p>	<p>Nous élargirons cette année la portée des vérifications grâce à des années-hommes supplémentaires qui permettront de former deux équipes d'inspection de 4 personnes. En outre nous envisageons l'opportunité d'une nouvelle extension dans le cadre de l'étude par le Ministère de tous les aspects de l'administration financière.</p>	<p>Suivant la méthode en vigueur depuis le milieu de 1976, l'inspection est assurée par deux équipes de quatre personnes; un vérificateur financier est assigné à chacune des équipes. Cette méthode a permis au service d'inspection de visiter un nombre plus important de missions et de s'approcher de l'objectif ultime consistant à réduire l'intervalle entre les visites effectuées dans chacune des quelque 120 missions à l'étranger, conformément aux directives et lignes de conduite énoncées dans le Guide de l'administration financière du Conseil du Trésor.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
*On devrait effectuer une vérification interne du bureau principal et du bureau des passeports.		La création de deux nouveaux postes FI à compter du 1er avril 1978 a été approuvée par le Conseil du Trésor; ils formeront le noyau d'une Section de vérification financière du Service d'inspection qui planifiera, organisera et effectuera des vérifications financières des centres de responsabilité du bureau principal, y compris des opérations du Bureau des passeports à Ottawa. En 1971, 1972 et 1976, des équipes d'inspection ont effectué des vérifications opérationnelles des activités menées par les bureaux régionaux des passeports situés dans tout le Canada, et les vérifications périodiques se poursuivront. Dans les missions, les vérifications financières ont toujours inclus la vérification des opérations en matière de passeports.
*Le Ministère devrait former un comité de vérification, dont le rôle serait de:	Nous envisagerons l'établissement d'un comité de vérification dans le cadre de l'étude du Ministère de tous les aspects de l'administration financière.	Un projet de mandat pour le Comité de vérification a été préparé et le texte fait actuellement l'objet d'une étude plus approfondie.
a) revoir les rapports de vérification interne et les mesures prises à la suite de ces rapports;		
b) approuver l'objectif de vérification de l'équipe de vérification interne.		

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<p style="text-align: center;">CONTROLE BUDGETAIRE</p> <p>PREVISIONS ET BUDGET PRINCIPAL DES DEPENSES</p> <p>• Toutes les décisions et les révisions de la planification devraient être mieux décrites.</p> <p>BUDGET DE L'EFFECTIF</p> <p>• Jusqu'ici, le Ministère a budgété à 100% ses dépenses en années-hommes et en dollars. Les frais imprévus correspondant par exemple au temps supplémentaire et aux effectifs occasionnels ont été absorbés grâce aux "réserves" (dans le budget des traitements) accumulées vu les retards à combler des postes disponibles.</p> <p>Le budget des traitements (en dollars) contenu dans le Budget principal des dépenses devrait tenir compte des délais à combler les postes disponibles. Le Ministère devrait veiller à ce que toutes les dépenses connues d'avance, comme le temps supplémentaire et l'emploi d'effectif occasionnel, soient prévues et rapportées comme un article d'exécution distinct.</p>	<p>Nous sommes d'avis que les décisions et les révisions de la planification sont suffisamment et étroitement contrôlées. Cependant, nous sommes d'accord que celles-ci pourraient être mieux décrites au sens officiel.</p> <p>Le manuel des prévisions de programme et du Budget des dépenses n'oblige pas à tenir compte dans le budget, des délais à combler des postes disponibles. Comme le résultat net serait le même, nous jugeons plus réaliste de prévoir au budget des traitements un montant brut correspondant aux employés permanents et occasionnels plutôt que de faire des prévisions séparées. Le temps supplémentaire est en fait prévu depuis plusieurs années par un article d'exécution distinct.</p>	<p>Les prévisions de programmes et le budget principal des dépenses s'inspiront avant tout les lignes de conduite du Conseil du Trésor. Nous accordons une attention particulière à la préparation de ces documents qui font partie intégrale du processus de planification. D'autres décisions et révisions s'inscrivent dans un processus de planification permanente afin de nous permettre de mettre à jour nos objectifs et activités. La description officielle des principales décisions et révisions figure dans le procès-verbal des réunions du Comité supérieur de gestion.</p> <p>Nous continuons de budgéter à 100% nos dépenses en années-personnes et en dollars. Lorsqu'il existe une décentralisation marquée de la responsabilité budgétaire, il se peut que l'ensemble des budgets des centres de responsabilité dépasse l'encaisse autorisée. Cette pratique est justifiée étant donné que les crédits peuvent tomber en annulation avant qu'on puisse prévoir à temps leur réaffectation à d'autres postes. Les prévisions et les rapports sur les heures supplémentaires font l'objet d'un article d'exécution distinct et nous envisageons d'appliquer la même formule aux postes occasionnels en 1979-1980.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
METHODES BUDGETAIRES		
<p>•Le Ministère devrait établir officiellement et décrire les politiques concernant les exigences la préparation, la mise à l'épreuve et l'approbation des présentations budgétaires, en mentionnant notamment la nécessité d'une vérification indépendante de l'exactitude (mécanique et manuelle) des présentations et des documents à l'appui.</p>	<p>Nous établirons officiellement et décrirons les politiques et méthodes concernant le budget dans le manuel de gestion financière. La vérification des présentations budgétaires sera intégrée aux méthodes permanentes.</p>	<p>Nous procédons actuellement à l'établissement officiel et à la description des politiques et méthodes concernant les présentations budgétaires. La vérification des présentations est maintenant intégrée aux méthodes permanentes.</p>
<p>•Il faudrait mettre au point de meilleures méthodes d'analyse des écarts budgétaires.</p>	<p>Nous entreprendrons d'améliorer l'analyse des écarts à la faveur d'une récente réorganisation de la direction des finances.</p>	<p>Nous en sommes à mettre au point de meilleures méthodes d'analyse des écarts budgétaires que nous réexaminerons lorsque les méthodes de gestion financière seront améliorées.</p>
CONTROLE DES ENGAGEMENTS		
<p>•Il faudrait perfectionner et décrire le système de comptabilité et de contrôle des engagements dans tout le Ministère afin d'obtenir des inscriptions précises et cohérentes aux rapports financiers.</p>	<p>En effet, la comptabilité et le contrôle des engagements devraient être améliorés et décrits. Nous étudions actuellement divers systèmes afin de mettre au point le plus approprié à l'exploitation du Ministère.</p>	<p>Nous avons perfectionné et décrit le système de comptabilité et de contrôle des engagements afin d'obtenir des inscriptions précises et cohérentes aux rapports financiers.</p>
DOTATION EN PERSONNEL		
<p>•Le Ministère devrait faire tout son possible pour veiller à ce que la dotation en personnel de la section des prévisions soit appropriée aux hautes responsabilités mises en jeu et permette de fournir un appui efficace aux centres de responsabilité.</p>	<p>La dotation en personnel et la réorganisation de la section des prévisions seront l'un des principaux points envisagés lors de l'étude par le Ministère de tous les aspects de l'administration financière.</p>	<p>Nous avons créé une Direction de la planification et de l'analyse des ressources; les niveaux de dotation lui permettent de faire face aux hautes responsabilités qui lui incombent.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1975 RAPPORT	RÉPONSES AU 31 MARS 1978
<p>RAPPORTS FINANCIERS</p> <p>•Le Ministère a recours aux services du ministère des Approvisionnement et Services (M.A.S.) pour ses rapports financiers, mais il maintient néanmoins son propre système de comptabilité pour le contrôle des affectations.</p> <p>•La conciliation des renseignements financiers produits par le système de comptabilité du Ministère et ceux émanant du M.A.S. devrait être revue et parafée par un agent supérieur des finances.</p> <p>•Le Ministère devrait étudier et mettre au point des façons d'améliorer le système de rapports financiers, de préférence par l'intermédiaire du M.A.S., plus particulièrement dans les domaines suivants:</p> <ul style="list-style-type: none"> a) utilisation des années-hommes; b) comptabilité précise des engagements; et c) comptabilité d'exercice au besoin. <p>•Le Ministère devrait échanger des données d'entrées sur les dépenses avec le M.A.S. en "langage-machine" et devrait continuer d'étudier les possibilités de réduire tout double emploi dans l'établissement des données et des rapports financiers.</p>	<p>Le M.A.S. nous fournit un service de rapports budgétaires et de trésorerie, qui tient des registres distincts de caisse et d'affectation pour fins de contrôle et de conciliation.</p> <p>A l'avenir, les conciliations des registres comptables du Ministère et du M.A.S. seront revues et signées par des agents supérieurs de la direction des finances.</p> <p>Nous envisagerons la possibilité de donner suite à cette recommandation lors de l'étude en cours sur tous les aspects de l'administration financière.</p> <p>Nous étudions actuellement, en collaboration avec le M.A.S., un projet pilote consistant à fournir des données d'entrées sur cassettes.</p>	<p>Le MAS nous fournit un service de rapports budgétaires et de trésorerie, mais nous tenons des registres distincts de caisse de d'affectation aux fins de contrôle et de conciliation.</p> <p>A l'heure actuelle, les conciliations des registres comptables du Ministère et du MAS sont revues et signées par les agents supérieurs des sections pertinentes de la Direction de la comptabilité et des services de finances.</p> <p>Nous avons amélioré notre système interne de rapports sur l'utilisation des années-personnes et appliquons un système interne de contrôle des engagements. La valeur de la comptabilité d'exercice est limitée dans la Fonction publique étant donné que, de par la loi, le Fonds du revenu consolidé est un compte de caisse. Toutefois, afin d'améliorer la qualité des données financières de fin d'année, nous avons mis au point des méthodes qui seront conformes aux nouvelles méthodes applicables aux Comptes à payer en fin d'année lorsqu'elles seront appliquées.</p> <p>Nous procédons actuellement à une étude détaillée de l'ensemble des exigences de rapport en matière de gestion financière ainsi qu'à une évaluation afin de déterminer quel genre de matériel comptable est nécessaire au Ministère; la question de l'échange de données d'entrée avec le MAS en "langage-machine" est aussi à l'étude.</p>

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<p>BUREAU DES PASSEPORTS</p> <p>Il faudrait compléter le manuel des pratiques courantes en y incluant toutes les modalités de contrôle des revenus et des dépenses.</p> <p>Il faudrait étudier la possibilité d'intégrer le système ministériel en ce qu'il s'applique au bureau des passeports et le système compatible de ce dernier dans le système du M.A.S.</p>	<p>Les méthodes de contrôle existent sous forme de directives et sont suivies en pratique. Le manuel des pratiques courantes sert principalement à décrire la marche à suivre par le personnel du bureau des passeports pour examiner les demandes et délivrer les passeports. Certains chapitres traitent des services de soutien comme le personnel, les finances et l'administration; nous nous proposons de compléter ces chapitres dès que possible.</p> <p>Nous envisagerons la possibilité de donner suite à cette recommandation lors de l'étude par le Ministère de tous les aspects de l'administration financière.</p>	<p>Les méthodes de contrôles existent sous forme de directives et sont suivies en pratique. Le Manuel des pratiques courantes sert principalement à décrire la marche à suivre par le personnel du Bureau des passeports pour examiner les demandes et délivrer les passeports. Les chapitres qui traitent des services de soutien comme le personnel, les finances et l'administration, demeurent incomplets en raison d'un manque de ressources humaines attribuable au roulement du personnel, à la formation linguistique et aux projets opérationnels prioritaires.</p> <p>Vu le déplacement prochain des services de courrier du Bureau des passeport à Sydney (Nouvelle-Ecosse), l'intégration des deux systèmes de comptabilité n'est pas possible à l'heure actuelle.</p> <p style="text-align: right;">Sous-Secrétaire d'Etat aux Affaires Extérieures</p>

APPENDICE «PA-58»

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE le 25 avril 1978

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REPONSES Ministère des Finances

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p><u>CONCERNANT ET LE MINISTERE ET LE SECRETARIAT</u></p> <p><u>ORGANISATION</u></p> <p>Le directeur de la direction des finances, du personnel et de l'administration ou l'un des directeurs adjoints devrait avoir une formation comptable.</p> <p><u>ATTRIBUTIONS FINANCIERES</u></p> <p>Il conviendrait de définir et de communiquer dans le manuel d'administration interne les attributions de la division des services financiers en ce qui concerne les directives et conseils fonctionnels à donner en matière de finances.</p> <p><u>FORMATION ET PERFECTIONNEMENT</u></p> <p>Le Ministère et le Secrétariat n'offrent aucun cours adéquat sur leurs systèmes de gestion et de contrôle financiers.</p>	<p>D'accord. Ce serait en effet souhaitable.</p> <p>Nous préciserons le texte actuel du manuel d'administration interne d'ici le 31 août 1975.</p>	<p>Au mois d'octobre 1977, on a créé un poste de directeur des Finances dont le titulaire est comptable professionnel.</p> <p>Le rôle des Services financiers fait actuellement l'objet d'un examen. On espère qu'en 1978, une définition claire en sera faite et communiquée au moyen du Manuel d'administration interne.</p>

REPNSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>La division des services financiers devrait offrir son programme de formation et de perfectionnement aux agents administratifs qui, dans les directions, ont des attributions financières.</p>	<p>Aucun besoin général ou permanent ne le justifie. Les personnes qui ont besoin de formation suivent des cours de la Commission de la Fonction publique (C.F.P.) et assistent à des séances d'information spéciales de la division des services financiers.</p>	<p>Aucune modification.</p>
<p>CONTROLE COMPTABLE DES DEPENSES</p> <p>Les demandes de chèque sont envoyées par lots aux bureaux payeurs du ministère des Approvisionnements et Services. Pour éviter la fraude et les erreurs, la division des services financiers devrait choisir un agent financier sûr qui serait indépendant de l'agent payeur et qui contrôlerait le dernier les demandes de chèque avant leur envoi pour s'assurer qu'elles ont été dûment autorisées en conformité des articles 26 et 27 de la Loi sur l'administration financière.</p>	<p>Cette recommandation sera considérée.</p>	<p>Des mesures de contrôle ont été mises en application.</p>
<p>PAIE</p> <p>La distribution des chèques de paie laisse à désirer, car aucun agent indépendant n'exerce de contrôle qui permettrait d'écarter toute possibilité de fraude.</p> <p>La division des services financiers devrait assumer la responsabilité fonctionnelle du contrôle financier de la paie et distribuer elle-même les chèques de temps à autre.</p>	<p>D'accord.</p>	<p>A partir du 20 juin 1976, la Division des services financiers a exercé un contrôle sur les chèques de paie et les a distribués elle-même.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>VERSEMENTS RECUS DANS LE COURRIER</p> <p>L'employé qui dépouille le courrier n'inscrit pas les recettes au comptant en présence d'un collègue de façon à assurer que tous les revenus sont perçus et déclarés.</p> <p>Il conviendrait d'assurer que l'employé qui dépouille le courrier respecte le règlement sur la réception et le dépôt des deniers publics.</p> <p>Les employés de la salle centrale du courrier devraient marquer d'un cachet d'endossement spécial tous les chèques et autres titres négociables reçus dans le courrier pour éviter qu'on les encaisse sans y être autorisé.</p>	<p>Nous avons donné suite à cette recommandation.</p> <p>Nous considérerons cette recommandation.</p>	<p>Aucune modification.</p> <p>Après un sérieux examen, on a décidé qu'il était peu pratique d'utiliser un cachet d'endossement spécial au Service central du courrier, à cause de l'important volume et de la diversité des paiements reçus. En plus de l'argent comptant on reçoit des instruments négociables, payables non seulement au ministère des Finances et au Secrétariat du Conseil du Trésor, mais aussi aux employés (traitements, allocations pour repas, etc.) et à divers organismes, par exemple: la SCHL, la Banque du Canada, le MAS, le Revenu national et les gouvernements provinciaux. Les instruments payables au ministère des Finances et au Secrétariat du Conseil du Trésor sont estampillés et déposés immédiatement par le caissier, tandis que les autres sont réacheminés avec des bordereaux de transmission et de récépissé. Il ne serait pas possible aux commis du Service</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>La division des services financiers devrait procéder à un examen des modalités de dépouillement du courrier pour déterminer si l'on devrait tenir un brouillard aux dépôts de dossiers.</p> <p>AMEUBLEMENT ET MATERIEL</p> <p>Le Ministère et le Secrétariat devraient mettre en place en 1975 le système comptable qu'ils sont en train d'élaborer, de façon à rendre compte quantitativement de tout l'ameublement et de tout le matériel qu'ils achètent.</p>	<p>Les dépôts de dossiers ont maintenant leur brouillard.</p> <p>L'élaboration du système est presque terminée.</p>	<p>central du courrier d'identifier les versements qui ne porteraient pas de cachets d'endossement spécial.</p> <p>Depuis le mois de mars 1978, tous les instruments négociables reçus sont inscrits dans les brouillards du Service central du courrier.</p> <p>Le système comptable concernant l'ameublement et le matériel est entré en vigueur en avril 1976. Ce système comporte des inventaires établis de la façon suivante:</p> <ol style="list-style-type: none"> 1) d'après la quantité 2) d'après le coût en dollars courants 3) d'après les services du ministère 4) d'après le numéro du catalogue et le nom

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AUTEUR DES REPONSES Ministère des Finances

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>Les gestionnaires des programmes et des centres de responsabilité devraient avoir à rendre compte de tout l'ameublement et de tout le matériel des services qui relèvent d'eux.</p> <p>STOCKS</p> <p>La direction des finances, du personnel et de l'administration devrait établir des modalités de surveillance de l'application du nouveau système de contrôle des stocks afin de s'assurer qu'il sera en vigueur avant la fin de 1975.</p> <p>La direction des finances, du personnel et de l'administration devrait exercer un contrôle quantitatif sur tous les stocks d'ameublement, de matériel et de fournitures.</p> <p>VERIFICATION INTERNE</p> <p>Les divers programmes et comptes du Ministère et du Secrétariat ne sont actuellement pas soumis à la vérification interne.</p> <p>Le Ministère et le Secrétariat devraient établir une section de vérification interne qui vérifierait leurs programmes et activités et en ferait rapport.</p>	<p>Une fois le nouveau système en place, les gestionnaires devront prendre la responsabilité de leurs actifs, c'est-à-dire, de leur ameublement et de leur matériel.</p> <p>Une fois en place, le nouveau système fera l'objet d'un examen périodique dans le cadre du programme de vérification interne.</p> <p>Le nouveau système prévoira les contrôles quantitatifs requis.</p> <p>Nous avons établi la nouvelle section.</p>	<p>REPONSES AU 31 MARS 1978</p>
		<p>La vérification interne a été confiée au Bureau des services de vérification comptable. On a maintenant terminé la première phase d'une vérification portant sur trois ans.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE le 25 avril 1978

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REPONSES Ministère des Finances

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>PREVISIONS DE PROGRAMME/BUDGET PRINCIPAL DES DEPENSES</p> <p>Actuellement, le Ministère et le Secrétariat fondent leurs prévisions de programme sur les ressources approuvées les années précédentes, et non sur un plan qui soit fonction des besoins futurs.</p> <p>Les prévisions de programme du Ministère et du Secrétariat devraient refléter les priorités de certaines activités et les besoins réels de ressources.</p> <p>Pour assurer qu'ils s'en tiennent davantage à leur budget, les gestionnaires des programmes et des centres de responsabilité devraient participer plus activement à l'élaboration du Budget principal des dépenses et de leur budget de fonctionnement.</p>	<p>S'il est vrai que les prévisions de programme augmentent chaque année sans changer de forme, il faut ajouter qu'elles se fondent sur nos priorités et sur un examen complet de nos besoins de ressources.</p> <p>Il est difficile d'entrevoir comment les gestionnaires pourraient jouer un rôle plus actif dans ces domaines, mais nous étudierons la suggestion.</p>	<p>Aucune modification.</p> <p>Aucune modification. Les gestionnaires de programmes participent activement aux prévisions de programmes et à l'élaboration du budget des dépenses, et nous ne voyons aucun moyen d'accroître cette participation.</p>
<p>Quand ils planifient les ressources humaines, le Ministère et le Secrétariat supposent que l'on pourra trouver immédiatement les spécialistes recherchés et qu'on pourra les embaucher en peu de temps.</p>	<p>Ces deux facteurs entrent en ligne de compte au moment de l'élaboration des prévisions de programme et se reflètent dans le Budget principal des dépenses.</p>	<p>Les budgets d'exploitation sont fonction de la disponibilité, grâce à la planification, d'employés qualifiés.</p>
<p>Les ressources humaines prévues au Budget des dépenses devraient tenir compte des limites de l'offre de spécialistes et de la lenteur de l'embauche.</p>	<p>Ces deux facteurs entrent en ligne de compte au moment de l'élaboration des prévisions de programme et se reflètent dans le Budget principal des dépenses.</p>	<p>Aucune modification.</p>

REPOSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE 1e 25 avril 1978RAPPORT DU VERIFICATEUR GENERAL

(31 MARS 1975)

NOM DU MIN./ORGANISME/SOCIÉTÉAUTEUR DES RÉPONSES Ministère des Finances

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSES DE L'ORGANISME EN 1975 RAPPORT	REPOSES AU 31 MARS 1978
<p>BUDGETS D'EXPLOITATION</p> <p>Le nombre des centres de responsabilité devrait être réduit soit à un niveau de direction, soit à un niveau qui permettra le meilleur contrôle possible de l'emploi des ressources financières.</p> <p>La division des services financiers devrait fournir aux gestionnaires des centres de responsabilité une analyse comparative de leurs années-hommes et dépenses prévues et réelles de façons à leur laisser la responsabilité des mesures correctives et à les aider à préparer leurs budgets à venir.</p> <p>Les provisions pour salaires et les primes de vie chère devraient figurer dans les comptes rendus budgétaires dès qu'elles sont connues et entrent en vigueur.</p> <p>RAPPORTS DE GESTION</p> <p>Les rapports de gestion du ministère des Approvisionnements et Services ne sont pas parfaitement clairs pour les gestionnaires de certains programmes et centres de responsabilité; ils contiennent de plus des erreurs et des lacunes qui ont tendance à ébranler la confiance que leur accordent les gestionnaires.</p>	<p>L'organisation actuelle convient à nos besoins, mais nous prendrons la suggestion en considération.</p> <p>Nous leur fournissons chaque mois un état des écarts budgétaires en années-hommes et en dollars. Dans les cas exceptionnels au besoin, ils nous demandent ou nous leur donnons un supplément d'explications.</p> <p>Nous examinerons les comptes rendus budgétaires pour voir s'il ne serait pas possible de faire ressortir davantage les provisions pour salaires.</p>	<p>Après un examen approfondi, on a conclu que l'organisation actuelle des centres de responsabilité convient aux besoins et au type gestionnel des agents d'exploitation.</p> <p>Aucune modification.</p> <p>Nous tâcherons de transférer les provisions pour salaires aux budgets d'exploitation aussitôt que nous connaîtrons les rajustements salariaux.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>La division des services financiers devrait faire apporter les améliorations nécessaires de façon à rendre les rapports plus utiles aux gestionnaires des programmes et des centres de responsabilité.</p> <p>Avant de distribuer les rapports de gestion, il conviendrait d'y corriger manuellement les erreurs importantes qui s'accumulent dans les états de codes erronés du ministère des Approvisionnement et Services, ainsi que les autres erreurs décelées, qui se répercutent sur les résultats de rendement des centres de responsabilité.</p> <p>Un cadre supérieur de la division des services financiers devrait passer en revue et parapher les conciliations entre les rapports de sa division et ceux du ministère des Approvisionnements et Services.</p>	<p>Nous sommes d'accord. Nous étudierons la question d'ici le 1er novembre 1975.</p> <p>Nous sommes d'accord.</p> <p>Nous ne sommes pas d'accord avec la recommandation. Cette formalité est inutile dans les cas où l'on concilie les comptes; mais elle est remplie, par exception, lorsqu'un problème se pose.</p>	<p>Des améliorations ont été apportées tant en ce qui concerne la teneur que l'exactitude des rapports de gestion.</p> <p>Aucune modification.</p> <p>Aucune modification.</p>
<p>SYSTEMES SUPPLEMENTAIRES</p> <p>En plus des systèmes dont il est expressément question dans la présente étude, le Ministère et le Secrétariat ont des systèmes comptables supplémentaires.</p> <p>La division des services financiers devrait passer en revue les systèmes comptables supplémentaires ainsi que les registres pour mémoire du Ministère et du Secrétariat pour s'assurer que les contrôles financiers sont suffisants et que les systèmes ne font pas double emploi.</p>	<p>Nous prévoyons actuellement passer en revue tous nos systèmes comptables internes en tenant compte des fonction opérationnelles spéciales du Ministère et du Secrétariat.</p>	<p>Cet examen est en cours.</p>

REPNSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p><u>CONCERNANT LE MINISTERE</u></p> <p><u>PRETS A RECEVOIR</u></p> <p>Etant donné le nombre des prêts (4,000 à 5,000 actuellement), la tenue de ces comptes par des méthodes manuelles se fait de plus en plus difficilement. Cette méthode ne permet pas non plus d'obtenir facilement des données complètes sur le nombre des prêts arriérés et les intérêts échus.</p> <p>Le Ministère devrait terminer d'ici l'été 1975 le système automatisé de comptes, y compris des comptes de contrôle, qu'il est en train de mettre au point.</p> <p>Le système devrait permettre de faire figurer dans les comptes rendus mensuels ou périodiques tous les paiements arriérés de capital et d'intérêts sur les prêts amortis ainsi que les intérêts à payer sur les prêts non amortis.</p> <p>Le Ministère devrait envisager de faire payer des intérêts sur les versements arriérés sur des prêts amortis.</p> <p>Le Ministère devrait exposer avec précision ses modalités de recouvrement des prêts et établir un système de rappel qui permettrait d'assurer que toutes les mesures de recouvrement de prêts sont systématiquement portées sur un registre pour fin de consultation et perception.</p>	<p>Ce système sera au point en 1975.</p> <p>Le système en voie d'élaboration le permettra.</p> <p>Nous sommes d'accord.</p> <p>Nous allons décrire en détail nos modalités de recouvrement.</p>	<p>Le système, qui est en usage depuis les mois de mars 1976, fait actuellement l'objet d'autres améliorations.</p> <p>Les prêts constituant des problèmes seront examinés distinctement.</p> <p>On prépare maintenant des rapports mensuels. Les procédures de comptes à recevoir ont été justifiées.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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<p>PROGRAMME DES PRETS ET PROGRAMMES DU SERVICE DE LA DETTE PUBLIQUE</p> <p>Il y aurait lieu, pour éliminer tout double emploi, de confronter d'une part la comptabilité du grand livre détaillé supplémentaire dans lequel la division des services financiers tient les comptes du programme des prêts et du programme du service de la dette publique et d'autre part le système comptable de cette division ainsi que le système de rapports de gestion des fonds du ministère des Approvisionnements et Services.</p> <p>PRETS GARANTIS A RECEVOIR</p> <p>Les systèmes et contrôles comptables actuels de recouvrement et de comptabilité des prêts impayés consentis aux étudiants et aux entreprises sont insuffisants.</p> <p>Le Ministère devrait mettre en place un système comptable automatisé qui recevrait toutes les opérations comptables et pourrait à tout moment donner le solde courant de chaque prêt; le Ministère pourrait ainsi répondre à tous ses besoins de comptabilité et de comptes rendus financiers.</p> <p>Chaque catégorie de prêt devrait avoir son compte de contrôle.</p>	<p>Cet examen comparatif est inutile à notre avis, puisque les systèmes actuels fonctionnent bien, répondent à nos besoins courants en matière d'information et de comptabilité et ne font pas double emploi.</p> <p>Il est inutile et non économique de donner suite à la recommandation en ce qui concerne les prêts aux étudiants, car le système comptable automatisé de notre agent de recouvrement peut nous en donner chaque jour le solde courant. La recommandation vaut par contre en ce qui concerne les prêts aux entreprises pour lesquels nous avons établi un système automatisé.</p> <p>Nous donnerons suite à la recommandation dans le cadre de notre prochain examen des systèmes.</p>	<p>Les systèmes comptables concernant la dette publique font actuellement l'objet d'un examen. Nous allons mettre fin au double emploi des systèmes.</p> <p>Le 1^{er} décembre 1977, le programme de prêts aux étudiants a été transféré au Secrétariat d'Etat. Il faudrait donc demander à ce ministère une mise à jour remontant au 31 mars 1978.</p>

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<p>Il devrait être possible d'inscrire dans les comptes l'intérêt à recevoir sur tous les prêts impayés.</p> <p>Le système comptable automatisé devrait, pour fin de contrôle et de rappel, fournir un relevé séparé de tous les prêts impayés inactifs, y compris les prêts radiés accompagnés de l'autorisation pertinente.</p> <p>Il y aurait avantage à vérifier périodiquement l'existence des étudiants et les entreprises à qui le Ministère a consenti un prêt.</p> <p>Il faudrait définir et faire entrer dans le système comptable automatisé tous les comptes de prêts, y compris les prêts impayés consentis aux étudiants qui n'ont pas de numéros d'assurance sociale.</p> <p>Le Ministère devrait produire un relevé mensuel ou périodique indiquant la catégorie et le montant total des prêts à recevoir, y compris les intérêts à recevoir sur les prêts aux étudiants et aux entreprises et les prêts impayés dont le coût n'a pas encore été fixé.</p> <p>La division des services financiers devrait assurer la responsabilité fonctionnelle du système comptable du programme des prêts garantis.</p>	<p>Voir ci-dessus.</p> <p>En mai, nous avons procédé à un essai en vue de réaliser cet objectif et sommes maintenant en train de mettre le système en place.</p> <p>Nous sommes d'accord. Notre programme de vérification interne englobera la confirmation des soldes de prêts.</p> <p>Nous avons commencé à donner suite à cette recommandation.</p> <p>Nous donnerons suite à la recommandation.</p> <p>La recommandation est conforme à notre politique.</p>	

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<p>Le Ministère devrait rembourser aux établissements de crédit les prêts impayés qu'il leur reprend seulement si ceux-ci lui en font la demande et lui fournissent toutes les pièces pertinentes.</p> <p>Le Ministère devrait se doter d'une méthode convenable de classement chronologique des comptes, de façon à savoir, dès qu'il rembourse les établissements de crédit, si les prêts impayés sont recouvrables ou non.</p> <p>Le système devrait permettre, au moyen de contrôles, d'empêcher les emprunteurs qui se sont montrés de mauvais payeurs d'obtenir un autre prêt dans le cadre du même programme ou d'autres programmes relevant d'autres ministères.</p>	<p>Nous ne sommes pas d'accord avec la recommandation. Elle est irréalisable pour ce qui est des prêts aux étudiants, car ceux-ci sont nombreux et individuellement peu importants; de plus, les établissements de crédit n'ont pas de garantie et ne sont pas disposés à nous fournir de pièces à l'appui avant d'avoir été payés; nous ne pouvons donc effectuer la vérification des comptes que par la suite.</p> <p>Notre essai du moi de mai portait entre autres sur ce point, et nous sommes en train de mettre la méthode en place.</p> <p>Nous étudierons la question.</p>	
<p>SYSTEMES SUPPLEMENTAIRES</p> <p>Il y aurait lieu, pour éliminer tout double emploi, de confronter d'une part le système comptable supplémentaire de la division des relations fédérales-provinciales et d'autre part le système comptable de la division des services financiers et le système de rapports de gestion de trésorerie du ministère des Approvisionnements et Services.</p>	<p>Cette confrontation est prévue dans notre programme d'examen des systèmes.</p>	<p>La Division des services financiers a entrepris un travail de révision et de justification des systèmes qui embrasse la totalité des programmes de la Division des relations fédérales-provinciales, sans oublier les subventions aux municipalités.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSES DE L'ORGANISME EN 1975 RAPPORT	REPOSES AU 31 MARS 1978
<p>Il y aurait lieu, pour éliminer tout double emploi, de confronter d'une part le système comptable supplémentaire de la division des subventions aux municipalités, du Ministère, et les cartes registres des subventions compilées pour mémoire par la division des services financiers, et d'autre part le système comptable de cette dernière et le système de rapports de gestion des fonds du ministère des Approvisionnement et Services.</p> <p>Il y aurait avantage à modifier la liste des paiements de subvention aux municipalités, destinée aux Comptes publics, pour y inclure l'année d'imposition à laquelle se rapportaient les paiements de subvention ainsi que les sommes versées en vue d'améliorations locales et à d'autres fins.</p>	<p>Voir ci-dessus.</p> <p>Nous étudierons la question.</p>	<p>L'objet et la nécessité d'une liste aussi détaillée, d'après le modèle actuel ou un modèle proposé, ne sont pas clairement définis. Les modèles anciens et actuels de cette liste regroupent, par province, les subventions de moins de \$5,000. En 1976-1977, ce regroupement comprenait 71% ou 1288 des 1824 subventions accordées et 1.7% ou \$1.5 million des \$89.6 millions versés.</p> <p>Pour indiquer toutes les subventions, les années d'imposition pertinentes et l'objet du paiement (quatre catégories), il faudrait allonger considérablement notre liste actuelle. La liste pour 1976-1977, qui comporte quatre pages, s'en trouverait de cinq à six fois plus longue.</p> <p>Avant d'effectuer un changement aussi important, il y a lieu d'effectuer un examen centralisé pour s'assurer d'une compatibilité avec les autres listes.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
		<p>T.K. Shoyama Sous-ministre Ministère des Finances</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE le 25 avril 1978

APPENDICE «PA-59»

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE le 26 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(LE 31 MARS 1975)NOM DU MINISTÈRE AUTEUR DES
RÉPONSES: Pêches et Environnement

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DU MINISTÈRE EN 1975 - RAPPORT	RÉPONSE AU 1er MAI 1976	RÉPONSE AU 31 MARS 1978
<p><u>ORGANISATION ET DOTATION EN PERSONNEL</u></p> <p>1. Il conviendrait d'examiner avec plus d'attention l'organisation et l'effectif des services financiers du ministère de l'Environnement afin:</p> <p>a) de déterminer la mesure optimale de décentralisation de la fonction financière parmi les divers niveaux ministériels: programme, services, bureaux régionaux et autres centres.</p> <p>b) de définir plus clairement les rôles et les responsabilités du personnel financier à chacun de ces niveaux;</p>	<p>Nous sommes d'accord. Nous entreprendrons une étude à ce sujet aussitôt que possible.</p>	<p>L'étude de l'organisation et de l'effectif des services financiers du Ministère est maintenant terminée. Les rôles des divers niveaux de direction financière ont été définis et approuvés par l'administration du Ministère. En ce moment ont lieu des changements dans l'organisation destinés à mettre en oeuvre les responsabilités révisées de l'administration financière qui pourraient entraîner des modifications au niveau du personnel. La dernière étape de cet exercice sera l'identification des petits groupes d'experts financiers au sein du Ministère. Cet exercice doit se terminer avant la fin de l'année financière en cours.</p>	<p>Depuis la première étude, on a pris des décisions relativement à l'ampleur de la décentralisation; les rôles ont été définis et portés au Guide des directives financières du Ministère; la Direction générale des finances et des installations a été remplacée par deux Directions générales (dont l'une s'occupe uniquement de finances). L'organisation de la Direction générale des finances a été établie conformément aux indications figurant dans le Guide d'administration financière du Conseil du Trésor. On a recueilli des données concernant les unités financières. L'analyse des données sera achevée le 30 avril 1978 et toute mesure ultérieure dépendra de ses résultats.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE le 26 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(LE 31 MARS 1975)NOM DU MINISTÈRE AUTEUR DES
RÉPONSES: Pêches et Environnement

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DU MINISTÈRE EN 1975 - RAPPORT	RÉPONSE AU 1er MAI 1976	RÉPONSE AU 31 MARS 1978
<p>c) de déterminer si les dispositions prises pour doter en personnel chaque service financier sont bonnes;</p> <p>d) de retrouver, au sein du Ministère, les petits groupes d'experts financiers et de déterminer s'il y aurait avantage à laisser les choses comme elles sont ou à les installer à l'échelon approprié de la gestion financière.</p> <p><u>LIENS FONCTIONNELS</u></p> <p>2. Au chapitre des rapports, les liens fonctionnels devraient être clarifiés et s'appuyer sur des documents qui devraient bien préciser que la direction des services financiers du Ministère a l'ultime autorité et l'ultime responsabilité du système de la gestion et du contrôle financiers utilisé au sein du Ministère.</p>	<p>D'accord. Nous rédigerons un énoncé de principe.</p>	<p>Un énoncé de principe a été rédigé et se trouve joint au présent rapport sous le nom d'annexe A.</p>	<p>On trouve dans un chapitre du manuel financier l'exposé des liens fonctionnels; on y indique également que c'est la Direction des services financiers qui a la responsabilité entière de tous les systèmes financiers du Ministère.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

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RÉPONSES: Pêches et Environnement

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DU MINISTÈRE EN 1975 - RAPPORT	RÉPONSE AU 1er MAI 1976	RÉPONSE AU 31 MARS 1978
3. Les fonctionnaires supérieurs des finances de la direction des services financiers du Ministère devraient participer de façon active à l'orientation fonctionnelle, à la planification des carrières, au perfectionnement professionnel et à la formation de leurs subordonnés.	D'accord. Nous prendrons les mesures qui conviennent.	L'énoncé de principe dont il est question au No 2 (ci-dessus) prévoit la participation des fonctionnaires supérieurs des finances en ce qui concerne l'orientation fonctionnelle, la planification des carrières, le perfectionnement professionnel et la formation de leurs subordonnés.	On assure une orientation fonctionnelle en matière d'organisation, de classification et de dotation en personnel. On a obtenu et analysé l'évaluation du personnel financier. Les plans de formation établis à la suite de cette analyse ont été révisés en collaboration avec les Services en février et en mars 1978. On a désigné un agent qui aura pour tâche d'élaborer et de mener à terme un programme de formation des agents, du personnel de soutien et des gestionnaires. Quelques opérations de formation ont été achevées. Les plans du Ministère prennent en compte les ressources disponibles à l'administration centrale ou par l'intermédiaire d'ententes de collaboration.
MANUEL FINANCIER 4. Il conviendrait de procéder aussitôt que possible à la révision prévue du manuel financier. Il faudrait s'assurer qu'il contient:	Le guide est en voie de révision.	Le nouveau manuel qui a été élaboré est maintenant presque terminé. Il couvre tous les sujets contenus dans le Guide d'administration financière du Conseil du Trésor et des notes concernant chaque service	Beaucoup de points nouveaux ont été ajoutés dans le guide. De nouvelles directives du Conseil du Trésor ont été prises en compte dans l'établissement du calendrier du travail en cours sur le manuel. Beaucoup de

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DATE 1e 26 avril 1978

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<p>a) le cas échéant, l'adjonction de notes pour chaque service, sous réserve de l'approbation de la direction des services financiers;</p> <p>b) des directives, à l'exemple du Guide d'administration financière du Conseil du Trésor, sur des sujets qui ne sont pas actuellement traités ou qui ne le sont que de façon fragmentaire.</p>		<p>seront ajoutées lorsque le travail sur le guide de base sera terminé, dans le courant de l'année.</p>	<p>directives supplémentaires, couvrant des programmes particuliers, ont été ajoutées au manuel du Ministère. La Direction des systèmes financiers a récemment recruté une équipe d'agents de systèmes qui rédigeront des instructions supplémentaires au besoin et aideront les Services à mettre en application les politiques, les systèmes et les procédures.</p>
<p><u>DÉLÉGATION DES POUVOIRS FINANCIERS</u></p> <p>5. La direction des services financiers du Ministère devrait, en tant que mesure provisoire, faire en sorte que les fonctionnaires du ministère des Transports qui utilisent, pour le compte d'Environnement Canada, leurs pouvoirs financiers en vertu des articles 26 et 27 de la Loi sur l'administration financière, soient suffisamment renseignés pour le faire comme il se doit.</p>	<p>Cela se fera.</p>	<p>Ceci a été fait, et au 1er avril 1976 les fonctionnaires du MDE ont reçu le droit d'exercer les pouvoirs financiers. Cependant, afin d'assurer continuité et bonne marche, les fonctionnaires du MDT vont garder leurs pouvoirs pendant la formation des agents du MDE.</p>	<p>Depuis le 1er avril 1977, seuls les fonctionnaires du ministère des Pêches et de l'Environnement exercent les pouvoirs financiers.</p>

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<u>CONTRÔLES COMPTABLES</u>			
6. Il y aurait lieu de formuler et préciser les principes directeurs et les méthodes qui ont trait aux contrôles comptables pour s'assurer que les entrées au système comptable sont exactes, autorisées de façon convenable et suffisamment complètes. Le système devrait surtout assurer:	D'accord. Nous réexaminerons nos principes directeurs et nos systèmes.	Nous avons réexaminé tous nos principes directeurs et nos systèmes et décelé des faiblesses, notamment dans les domaines qui intéressaient particulièrement le bureau de l'Auditeur général. Nous prévoyons de terminer l'examen détaillé et les révisions qui s'imposent d'ici la fin de l'année financière en cours.	Depuis l'étude de la gestion et du contrôle financier, des contrôles comptables ont été ajoutés au manuel de directives financières pour de nombreux sujets y compris; la réception, la garde et le dépôt des deniers publics; les comptes recevables; les voyages, les déménagements; les taxis; les cartes de crédit; les petites caisses; le contrôle des affectations de fin d'année; le contrôle des chèques; les prêts et les placements; les pièces justificatives; les avances comptables; les comptes de banque. Des procédures ont été émises pour mettre en vigueur les dispositions de nouvelles circulaires du Conseil du Trésor émises depuis l'étude de la gestion et du contrôle financier, y compris les contrôles comptables appropriés.
a) qu'on adhère aux contrôles prescrits;			a) le programme de vérification de la Direction de la vérification financière interne vérifie si les contrôles comptables prescrits sont observés;
b) qu'on utilise des contrôles spéciaux là où les méthodes normales peuvent difficilement s'appliquer.			b) lorsque les procédures normales ne sont pas pratiques d'autres méthodes sont développées et mises en application.

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<p><u>PAIE</u></p> <p>7. Le système de paie et les systèmes connexes, tenus par la direction générale du personnel, ainsi que toutes les révisions qu'on y apporte devraient sans cesse être examinés et approuvés par la direction des services financiers du Ministère; de plus les services de vérification interne du Ministère devraient en faire une vérification périodique.</p>	<p>Cela se fera.</p>	<p>Nous avons établi la procédure requise et, de plus, nous avons mis en oeuvre une révision détaillée de la documentation du système de paie et des systèmes connexes. La Direction de la vérification du Ministère vérifie actuellement les procédures du système de paie.</p>	<p>Un chapitre décrivant le système de paie a été rédigé et distribué à travers le Ministère afin d'obtenir des commentaires et des suggestions. Entretemps, le Conseil du Trésor a émis de nouvelles directives qui apporteront des changements importants au système d'administration de la paie. La distribution des chèques de paie est maintenant faite par le personnel financier et cette procédure est documentée. D'autres instructions seront développées à mesure que le nouveau système de paie est mis en vigueur par le Conseil du Trésor et le MAS. Les révisions au système de paie et aux systèmes connexes doivent être approuvés par la Direction générale des finances et vérifiés périodiquement par la Direction de la vérification financière interne.</p>

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<p><u>CONTRÔLE INTERNE DES REVENUS ET DES COMPTES À RECEVOIR</u></p> <p>8. La Direction des services financiers du Ministère devrait entreprendre une étude à fond de l'efficacité de tous les systèmes de contrôle interne sur les revenus et les comptes à recevoir dans tout le Ministère, tout en vérifiant attentivement si les tâches sont bien réparties et s'il n'y aurait pas lieu de faire surveiller la facturation et le processus de la perception au niveau de la gestion appropriée.</p>	<p>D'accord. Nous entreprendrons une étude.</p>	<p>L'étude est en bonne voie. Les rubriques suivantes sont soit terminées, soit sous forme d'ébauche, et en cours d'évaluation avant la promulgation définitive.</p> <ul style="list-style-type: none"> i) comptes à recevoir ii) perception et enregistrement des fonds publics iii) comptes en banque du Ministère (ébauche) iv) prêts et avances 	<p>Les politiques et les procédures relatives aux prêts, aux comptes à recevoir et à la perception et à l'enregistrement des fonds publics ont été publiées. La facturation et le processus de perception sont vérifiés par le programme de vérification de la Direction de vérification financière interne.</p>

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<p><u>PRINCIPES DIRECTEURS QUANT AUX REVENUS</u></p> <p>9. La direction des services financiers du Ministère devrait:</p> <p>a) établir et amplement justifier des principes directeurs ayant trait aux revenus;</p> <p>b) les communiquer à tout le Ministère;</p> <p>c) établir une méthode pour examiner régulièrement la justesse du tarif des coûts à recouvrer; et</p> <p>d) s'assurer que la haute direction du Ministère et le Conseil du Trésor sont parfaitement informés des répercussions financières des principes directeurs et de la nécessité de les réviser sans cesse.</p>	<p>D'accord. Cela se fera.</p>	<p>Le Ministère a entrepris d'étudier à fond ses principes directeurs quant aux revenus et il est prévu de rédiger, d'ici juillet 1976, un énoncé de principe qui répondra aux inquiétudes du bureau de l'Auditeur général et aux besoins du Conseil du Trésor et de l'administration du Ministère.</p>	<p>Une politique ministérielle sur les revenus a été développée, autorisée par le Comité de gestion le 26 mai 1977 et promulguée dans l'ensemble du Ministère. Cette politique prévoit une révision annuelle des services pour lesquels des revenus doivent être obtenus et les tarifs qui doivent être imposés. La procédure exige que la haute direction du Ministère soit informée avant que les tarifs soient soumis au Ministre pour son approbation. Le Conseil du Trésor est tenu au courant par les prévisions des programmes, le budget principal et d'autres moyens.</p> <p>Afin d'assurer une mise en application uniforme de la politique, une équipe d'officiers du Ministère et de conseillers est en train d'identifier les services spéciaux et les services publics, d'établir le coût des services spéciaux, et de développer les listes des tarifs. Ce processus est presque complété au Service de l'environnement atmosphérique et est à divers degrés d'avancement dans d'autres Services.</p>

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<u>STOCKS D'APPROVISIONNEMENTS</u>			
10. La direction des services financiers du Ministère devrait collaborer avec la division de la gestion du matériel, afin d'établir des contrôles comptables adéquats sur les stocks, veiller de plus près à la bonne marche des opérations et, pour cela, réviser les systèmes actuels et en instaurer de meilleurs s'il y a lieu.	D'accord. On a déjà pris des mesures.	Le travail est en cours dans ce secteur et les révisions des directives et des procédures internes seront terminées et paraîtront dans le manuel financier du Ministère, d'ici juillet 1976.	On a mis au point un système spécial de contrôle des stocks des magasins d'appareils de météorologie; le système est en application. Une révision des contrôles comptables sur les stocks a été faite dans le Ministère par des conseillers. Leurs recommandations ont été acceptées et les systèmes et procédures sont en voie de développement.
<u>BIENS D'ÉQUIPEMENT</u>			
11. La direction générale des finances et des installations devrait établir un système de contrôle de l'équipement, qui pourrait s'appliquer de façon constante dans tout le Ministère et qui assignerait des attributions précises aux gestionnaires des centres de responsabilité régionaux et aux gestionnaires de magasins, pour la garde et le contrôle de	D'accord. Des mesures sont prises à ce sujet.	Nous avons élaboré des procédures détaillées qui sont actuellement examinées par les éléments fonctionnels du Ministère.	Le Guide de la gestion du matériel utilisé du Ministère est entré en vigueur le 6 décembre 1976. Il remplit ces exigences. Bien que cela ne soit pas nommément mentionné dans la présente observation, on élabore actuellement des procédures visant à assurer l'indépendance du contrôle financier des biens d'équipement.

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<p>tous les biens d'équipement. Ce système devrait également prévoir:</p> <p>a) un contrôle approprié du système par l'intermédiaire d'inspections et d'études méthodiques effectuées par un personnel compétent;</p> <p>b) l'approbation de toutes les révisions par la division de la gestion du matériel et celle de la gestion financière.</p> <p><u>PRÊTS À RECEVOIR</u></p> <p>12. Le Ministère devrait réexaminer ses principes directeurs et ses méthodes relativement aux prêts:</p> <p>a) de façon à mieux préciser qui peut modifier les modalités et les conditions des prêts;</p>	<p>D'accord. Cet examen est déjà en cours.</p>	<p>L'examen est maintenant terminé et l'ensemble a été justifié malgré les quelques difficultés qui subsistent en ce qui concerne l'observation 12b). Cependant, nous continuons à étudier la question.</p>	<p>a) Le programme de vérification de la Direction de vérification financière interne, exige l'examen des dossiers de la gestion du matériel afin de vérifier le contrôle et l'imputabilité ainsi qu'un échantillonnage approprié des systèmes et des stocks. En 1977 des experts du ministère ont fait un examen de la mise en application du système du matériel utilisé et sont en train d'y donner suite.</p> <p>b) Il s'agit maintenant d'une pratique habituelle.</p> <p>a) On a précisé, du point de vue juridique, qui peut modifier les modalités des prêts.</p>

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<p>b) afin de mieux coordonner les prêts que différentes directions ont faits ou feront peut-être à la même personne;</p> <p>c) afin de faire en sorte, par une méthode quelconque, que, dans le cas des prêts versés par tranches sur demande, le montant total versé ne dépasse le montant approuvé pour le prêt.</p> <p><u>VÉRIFICATION INTERNE</u></p> <p>13. Bien que la division de la vérification interne n'ait été établie que récemment, il nous semble que tous les efforts possibles devraient être faits, pour combler, aussi rapidement que possible, les besoins en personnel de cette division.</p>	<p>D'accord. Nous avons pris des mesures à ce sujet.</p>	<p>Il n'a pas été possible de combler les besoins en personnel, à cause du manque d'années-hommes.</p>	<p>b) Des listes de prêts non-remboursés sont fournies aux gestionnaires des programmes de prêts.</p> <p>c) Une méthode a été mise en place afin d'assurer que dans le cas des prêts versés par tranches sur demande le montant total versé ne dépasse pas le montant approuvé pour le prêt.</p> <p>Tous les postes pour lesquels il y avait des années-hommes ont été comblés peu après l'étude de la gestion et du contrôle financier. Deux de ces postes sont devenus vacants en 1977. A la suite de tentatives infructueuses de les combler, ils ont été reclassifiés et la dotation a maintenant été complétée. Les normes proposées pour la vérification comptable interne pourraient nécessiter une restructuration. Lorsque les nouvelles exigences seront connues on reconsidérera la question des ressources.</p>

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<p>14. La division de la vérification interne devrait se charger de surveiller la mise en oeuvre de toutes les recommandations internes et externes, de nature financière ou administrative, qui sont adoptées par le Ministère.</p>	<p>D'accord.</p>	<p>Nous avons établi ce principe et chargé de son application le groupe de vérification interne.</p>	<p>Cette pratique est maintenant en vigueur.</p>
<p>15. La composition du comité de vérification prévue devrait être révisée de façon qu'en fasse partie le sous-ministre adjoint de la planification et des finances.</p>	<p>La composition du comité sera réexaminée.</p>	<p>Nous continuons l'examen de ce problème avec le Conseil du Trésor.</p>	<p>La composition et le mandat du comité de vérification ont été remaniés; elle comprend les Sous-ministres adjoints principaux et les Sous-ministres adjoints du Ministère. On propose de tenir des réunions trimestrielles ou lorsque nécessaire. La prochaine réunion à la fin de mai traitera du rapport au sous-ministre.</p>
<p>16. Le rapport annuel de vérification, rédigé par le chef, vérification comptable, ainsi que les rapports provisoires s'il le juge à propos, devraient être présentés au sous-ministre.</p>	<p>Il en sera ainsi fait.</p>	<p>Nous avons établi cette pratique et le premier rapport sera présenté au sous-ministre en juin 1976.</p>	<p>À l'avenir, les rapports annuels seront régulièrement présentés au Sous-ministre au mois de juin de chaque année financière. Le Directeur de la vérification comptable peut présenter des rapports provisoires ou des rapports particuliers au Sous-ministre chaque fois qu'il le juge nécessaire.</p>

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<p><u>STRUCTURE PROGRAMME-ACTIVITÉ</u></p> <p>17. Le Ministère devrait réexaminer ses structures actuelles concernant ses programmes et ses activités afin de décider laquelle conviendrait le mieux à la planification, à l'affectation des ressources pour l'évaluation des programmes et au contrôle budgétaire à l'intérieur du Ministère.</p> <p>18. Le libellé des crédits du programme des pêches et des sciences de la mer et du programme des services de l'environnement devrait être révisé de façon à montrer que les coûts des services centralisés du personnel sont inclus dans les crédits demandés pour chaque programme.</p>	<p>D'accord. Nous prenons en ce moment des mesures en ce sens.</p> <p>D'accord. Sous réserve d'une révision de la méthode d'affecter les fonds.</p>	<p>Nous examinons les nouvelles structures concernant les programmes et les activités en cours d'élaboration. Nous prévoyons de les présenter à l'approbation du comité de gestion en octobre 1976.</p> <p>Aucune décision définitive n'a encore été prise, mais elle le sera, et nous demanderons au Conseil du Trésor, au besoin, l'autorisation de modifier le libellé des crédits dans le budget pour 1977-1978.</p>	<p>Dans les trois dernières prévisions de programmes, on s'est servi, pour la planification et autre, de la même structure programme-activité, ce qui a atténué les problèmes observés dans l'étude de la gestion et du contrôle financier.</p> <p>En 1977-1978 et en 1978-1979, nous déterminons des éléments d'activité dans tout le Ministère et nous cherchons aussi à savoir s'il est possible de procéder à une mesure du rendement, comme l'exige le chapitre 4 de la deuxième partie du Guide d'administration financière du Conseil du Trésor.</p> <p>Des modifications ont été apportées au budget des dépenses de 1977-1978 afin de régler ce problème.</p>

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<p><u>PRÉPARATION DU BUDGET</u></p> <p>19. Le Ministère devrait établir, avec documents à l'appui, un système plus efficace pour la préparation du budget:</p> <p>a) il faudra ainsi veiller, à ce qu'on ait toujours à l'esprit, tout au long de la démarche, les projets et les priorités de la haute direction;</p> <p>b) les nouveaux programmes et les modifications aux programmes actuels seront ainsi revus et contestés au besoin, aux différents échelons de la filière hiérarchique;</p> <p>c) il y aura une révision périodique des programmes permanents, de manière à vérifier s'ils sont toujours justifiés.</p>	<p>D'accord. Nous sommes actuellement à mettre ce système au point.</p>	<p>Le principe a été mis au point mais pas entièrement justifié. Nous prévoyons sa date d'achèvement en 1977-1978.</p>	<p>Des modalités de préparation des prévisions de programmes et du budget principal des dépenses ont été publiées.</p> <p>a) les changements importants dans les budgets sont révisés et approuvés par la haute direction. Des affectations réservées sont utilisées dans de nombreux cas;</p> <p>b) les programmes nouveaux et les modifications aux programmes actuels sont revus et contestés aux différents échelons;</p> <p>c) le Ministère a presque complété une révision à partir de zéro de toutes ses activités.</p>

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<u>CONTRÔLE BUDGÉTAIRE</u>			
20. La direction des services financiers du Ministère devrait examiner s'il est toujours nécessaire de tenir les registres mécanographiques de contrôle des affectations, vu les renseignements disponibles que fournit le système de rapport du ministère des Approvisionnement et Services.	Une étude aura lieu.	Après étude, nous avons décidé d'abandonner les registres mécanographiques de contrôle des affectations.	Nous avons abandonné les registres mécanographiques de contrôle. Bien que ceci ne soit mentionné dans cette observation, d'autres moyens de contrôler les affectations, les engagements et les prévisions de caisse sont en application dans la plupart des bureaux comptables par l'utilisation d'un système comptable sur ordinateur. On prévoit que ce système sera remplacé par un système plus complet de contrôle financier (FINCON) qui est en voie de développement conjointement avec le M.A.S.
21. La direction des services financiers du Ministère devrait s'occuper directement de l'élaboration des systèmes de mesure du rendement de l'exploitation qui se fait actuellement au Ministère.	D'accord. Ce sera fait.	Nous satisfaisons maintenant à cette exigence.	À cette fin, nous avons nommé un agent de la Direction générale des finances, qui élaborera des systèmes de mesure du rendement de l'exploitation.

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE le 26 avril 1978

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DATE le 26 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(LE 31 MARS 1975)NOM DU MINISTÈRE AUTEUR DES
RÉPONSES: Pêches et Environnement

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DU MINISTÈRE EN 1975 - RAPPORT	RÉPONSE AU 1er MAI 1976	RÉPONSE AU 31 MARS 1978
22. Le Ministère devrait utiliser certaines techniques plus raffinées de la comptabilité du prix de revient; là où ces techniques pourraient donner des résultats plus nets et plus utiles sur le coût des projets.	D'accord. Nous entreprendrons une étude pour déterminer les secteurs où la chose produirait les meilleurs résultats.	Nous avons commencé à étudier cette question, mais il reste beaucoup à faire. Nous pensons avancer rapidement pendant l'année financière en cours.	Tel que mentionné sous le no. 17, la plus haute priorité est maintenant accordée à l'identification des éléments d'activités et des possibilités de mesurer le rendement. Ces renseignements sont un prérequis à l'application de techniques de prix de revient. Entretemps, la politique approuvée de récupération des coûts prévoit l'application de techniques de prix de revient qui peuvent être utilisées en partie afin d'établir les coûts de projets.
<u>RAPPORTS FINANCIERS</u>			
23. Il y aurait lieu de vérifier dans quelle mesure on pourrait puiser dans les rapports émanant du ministère des Approvisionnement et Services des renseignements pour rendre plus utile le rapport mensuel de gestion.	D'accord. Cela sera fait.	Nous avons commencé à travailler sur la question et une opération pilote est en cours dans l'un des bureaux régionaux du Ministère, à Winnipeg.	Les renseignements contenus dans les rapports du MAS sont beaucoup utilisés dans la préparation d'analyses financières spéciales qui sont régulièrement présentées au Comité de gestion. Le projet de Winnipeg a été terminé lorsque l'on a décidé de procéder avec le système FINCON. On continuera le travail sur cette question selon les ressources disponibles et tenant compte du développement de FINCON qui affectera la nécessité d'obtenir les rapports du MAS dans leur format actuel.
24. Le rapport mensuel à l'intention de la haute direction devrait:	D'accord. Nous oeuvrerons dans ce sens.	Lorsque nous aurons adopté une nouvelle structure d'activités, nous apporterons les modifications nécessaires aux rapports financiers à l'intention de la haute direction. Nous pensons élaborer une nouvelle présentation pour l'utiliser dès le début de la	

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RAPPORT DU VÉRIFICATEUR GÉNÉRAL (LE 31 MARS 1975)		NOM DU MINISTÈRE AUTEUR DES RÉPONSES: Pêches et Environnement
	RÉPONSE DU MINISTÈRE EN 1975 - RAPPORT	RÉPONSE AU 1er MAI 1976	RÉPONSE AU 31 MARS 1978
<p>a) fournir des renseignements financiers qui soient bien répartis selon chaque activité du Ministère et, si besoin est, ventilés selon les divers éléments de chaque activité;</p> <p>b) contenir des explications plus complètes sur les écarts constatés, faire part des raisons des déficits prévus pour la fin de l'année et donner des suggestions concernant le financement de ces déficits.</p> <p>25. La haute direction devrait communiquer aux gestionnaires du Ministère ses décisions ayant trait à la disposition ultime des déficits.</p>	<p>D'accord. Cela sera fait.</p>	<p>nouvelle année financière.</p> <p>Nous satisfaisons maintenant à cette exigence.</p> <p>Cette pratique est déjà en vigueur.</p>	<p>Les cadres supérieurs se voient maintenant remettre des rapports sur certains éléments d'activité. Des perfectionnements interviendront à mesure que l'établissement des éléments d'activité avancera encore.</p> <p>Nous analysons les déficits de fin d'année prévus et nous formulons des suggestions concernant leur financement. Nous avons envoyé à l'impression une procédure de prévision des ressources, laquelle sera incorporée au manuel financier au début de mai 1978.</p> <p>C'est fait.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DU MINISTÈRE EN 1975 - RAPPORT	RÉPONSE AU 1er MAI 1976	RÉPONSE AU 31 MARS 1978
26. C'est la direction des services financiers du Ministère qui devrait approuver l'établissement et l'utilisation des systèmes supplémentaires de rapports financiers.	D'accord. Nous ferons le nécessaire.	Ceci sera possible lorsque les sous-sections financières auront été réorganisées en fonction de leur rôle établi (voir No 1 ci-dessus). Dans l'état actuel des choses, un certain nombre de systèmes font l'objet d'une étude ou ont déjà été approuvés par la Direction des Services financiers du Ministère.	Les employés du Ministère qui sont responsables de l'application de systèmes financiers supplémentaires ont reçu pour instruction d'obtenir l'approbation préalable de l'agent financier principal que le Ministère emploie à plein temps. J.B. Seaborn Sous-ministre

APPENDICE «PA-60»

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE le 26 avril 1978

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1976)

NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REPONSES AFFAIRES INDIENNES
ET DU NORD

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME EN 1976 RAPPORT	REPOSE AU OCTOBRE 1977	REPOSE AU 30 avril 1978
<p>FONCTIONNAIRE SUPERIEUR DES FINANCES DU MINISTERE</p> <ul style="list-style-type: none"> Le sous-chef devrait nommer officiellement un fonctionnaire supérieur qui lui rendrait compte des systèmes de gestion financière du Ministère. Cette personne devrait posséder les qualités et l'expérience financière requises lui permettant d'assumer efficacement les responsabilités de la fonction des finances au sein du Ministère. Les attributions du fonctionnaire supérieur des finances devraient comprendre entre autres la responsabilité et le pouvoir d'assurer une direction fonctionnelle aux gestionnaires des centres de responsabilité et à leur personnel financier subordonné, et de garantir l'exercice approprié des pouvoirs financiers à tous les niveaux du Ministère. 	<p>Nous procédons actuellement à un examen. Nous nommerons un fonctionnaire supérieur des finances pour le Ministère et définirons clairement ses attributions et ses responsabilités.</p>	<p>FONCTIONNAIRE SUPERIEUR DES FINANCES DU MINISTERE</p> <p>Le Ministère a terminé son étude et a nommé un fonctionnaire supérieur des finances. De par ses fonctions, ce dernier exerce une autorité fonctionnelle dans tous les secteurs d'activité du Ministère pour veiller à la qualité, à l'efficacité et au rendement des systèmes et procédés de gestion financière.</p>	<p>Complété</p> <p>Complété</p>

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<p>INTERRELATIONS ET RELATIONS AU SEIN DES SERVICES FINANCIERS DES PROGRAMMES ET DU MINISTERE</p> <p>Puisque des relations fonctionnelles solides ne se sont pas établies au sein de la fonction d'administration financière, les programmes d'exploitation ont mis au point leurs propres systèmes financiers indépendants. De même, à l'intérieur de ces programmes, la communication entre le bureau central et les bureaux régionaux et locaux se fait strictement de vive voix ou par note de service. Les réunions générales et les visites sur place du personnel financier sont peu nombreuses.</p> <p>Le Ministère devrait définir les responsabilités fonctionnelles en matière d'administration financière pour tous les niveaux de l'organisation.</p>	<p>Recommandation acceptée. Nous travaillerons en ce sens de concert avec les conseillers financiers de programme et nous incorporerons la définition de ces responsabilités dans le Guide financier du Ministère.</p>	<p>INTERRELATIONS ET RELATIONS AU SEIN DES SERVICES FINANCIERS DES PROGRAMMES ET DU MINISTERE</p> <p>Voir ci-dessous.</p> <p>nouveau</p> <p>Le sous-ministre adjoint des Finances et de la Gestion a reçu le pouvoir et la tâche de confirmer la mise en place de tout le système d'administration financière et il a la charge d'assurer le maintien des procédés appropriés et des contrôles internes.</p>	<p>Complète</p>

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<p>A cette fin, il faudrait attribuer au fonctionnaire supérieur des finances le pouvoir et la responsabilité de veiller à ce que la qualité de l'administration financière au sein du Ministère soit maintenue à un niveau acceptable. Il conviendrait de réunir plus souvent les fonctionnaires des finances du Ministère dans le but d'améliorer l'intercommunication et la communication au sein des diverses unités organisationnelles du Ministère.</p>	<p>Cela fera partie de notre examen sous la rubrique "Fonctionnaire supérieur des finances du Ministère". Nous augmenterons la fréquence des réunions afin de renforcer le rôle de l'administration financière au sein du Ministère.</p>	<p>Il existe maintenant un comité des finances du Ministère qui se réunit tous les mois. Ce comité aura non seulement pour tâche d'améliorer les communications entre les diverses unités d'organisation du Ministère et à l'intérieur de chacune d'elles, mais aussi de veiller à ce que la gestion financière se fasse d'une manière plus systématique et cohérente. Les fonctionnaires supérieurs des finances, au niveau du Ministère, du Programme d'exploitation et des Régions, se sont déjà réunis et continueront de le faire régulièrement.</p>	<p>Complété</p>
<p>DOTATION EN PERSONNEL DANS LE SECTEUR FINANCIER</p> <p>La dotation en personnel de la fonction financière se fait au niveau des programmes, plutôt qu'au niveau du Ministère.</p>	<p>Ceci a pour but de faciliter l'intense décentralisation propre au Ministère.</p>	<p>DOTATION EN PERSONNEL DANS LE SECTEUR FINANCIER</p> <p>Le sous-ministre adjoint des Finances et de la Gestion a reçu le pouvoir en matière de dotation et d'évaluation de tous les postes financiers supérieurs du Programme et des Administrations régionales, et il participe aux travaux.</p>	<p>En voie d'exécution</p>

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<p>Le Ministère devrait s'assurer de la répartition uniforme du personnel financier dans les programmes et de la pertinence de la dotation en personnel à l'intérieur de chaque unité financière.</p>	<p>Nous examinerons la répartition du personnel. Nous appuierons davantage cette mesure dans la révision du Programme et du Répertoire de la main-d'oeuvre qui traitera de la communauté financière du Ministère.</p>		Complète
<p>FORMATION ET ORIENTATION INTERNES</p> <p>Il n'existe pas au sein du Ministère de programme ministériel coordonné qui permette de déterminer les besoins de formation des personnes assumant des fonctions financières et de répondre à ces besoins.</p>		<p>FORMATION ET ORIENTATION INTERNES</p> <p>De par ses fonctions, le fonctionnaire supérieur des finances devra s'occuper de la nomination, de la formation et de l'avancement des agents financiers pour tout le Ministère. La formation professionnelle sera progressive et adaptée aux besoins de chacun, et des programmes de formation pour les agents financiers font actuellement l'objet d'études.</p>	
<p>Il conviendrait de mettre sur pied un programme global de formation interne à l'intention du personnel financier et d'autres personnes qui remplissent des fonctions financières.</p>	<p>Cette question fera partie du Programme et Répertoire de la main-d'oeuvre, actuellement en cours de révision.</p>		En voie d'exécution

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<p>GUIDE</p> <p>Le guide de la gestion financière du Ministère est incomplet et n'a pas été tenu à jour. Il a été conçu et rédigé au bureau central et la rédaction des sections portant sur les procédés et systèmes de contrôle a été confiée aux programmes pertinents. De plus, les notes de services ou lettres qui comportent parfois des instructions financières ne sont ni numérotées, ni contrôlées.</p>	<p>Bien que nous n'ayons pas encore terminé, nous avons fait des progrès énormes dans ce sens au cours des dernières années. Même si le Guide est rédigé officiellement et publié par le bureau central, il est nécessaire d'obtenir le concours et l'avis des régions, des districts et des bureaux locaux.</p>	<p>GUIDE</p> <p>La révision complète de tous les aspects de la gestion financière est maintenant en cours au Programme des Affaires indiennes et esquimaudes. Par conséquent, des systèmes et des procédés améliorés, permettant de fixer des normes minimales acceptables, devraient être mis en place au cours des six à douze prochains mois. La révision donnera également lieu à la description exhaustive, dans le Guide de la gestion financière du Ministère, des procédés et des systèmes dont beaucoup s'appliqueront aux autres Programme.</p> <p>Nous sommes à rédiger un guide ministériel qui prescrira des directives pour établir des méthodes universelles au sein du Ministère et qui pourvoira aux besoins particuliers du Programme.</p>	<p>REPONSE AU 30 avril 1978</p>
<p>Le Ministère devrait réviser, mettre à jour et codifier les directives dans son Guide de la gestion financière en s'adjoignant la participation du personnel affecté aux programmes, y compris le personnel des bureaux régionaux et locaux.</p>	<p>Recommandation acceptée. Nous oeuvrons déjà dans ce sens.</p>		<p>Complète</p>

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<p>Il y aurait lieu de rédiger le Guide au niveau ministériel sauf lorsque les unités organisationnelles ont de bonnes raisons de se soustraire aux procédés du Ministère. Dans ce cas, l'unité en cause devrait établir les procédés à suivre et l'insérer dans le Guide du Ministère. La distribution du Guide devrait se limiter aux unités intéressées.</p>	<p>Recommandation acceptée.</p>	<p>Le Ministère continue de reconnaître la nécessité de fournir aux bandes de assistance technique en matière de gestion financière. La plupart des bandes utilisent actuellement des règlements financiers spécialement adaptés à leur cas, mais approuvés par le Ministère.</p>	<p>Complété</p>
<p>UNIFORMISATION DE L'ORGANISATION ET DES PROCEDES FINANCIERS</p> <p>Les organisations et les systèmes financiers du Ministère sont diversifiés. Bien que des variations soient parfois nécessaires, la situation actuelle complique inutilement le système d'administration financière.</p>	<p>Recommandation acceptée.</p>	<p>UNIFORMISATION DE L'ORGANISATION ET DES PROCEDES FINANCIERS</p> <p>Nous sommes à rédiger des directives et des marches à suivre qui uniformiseront, lorsque cela s'avère utile, les procédés financières du Ministère.</p>	<p>Reponse au 30 avril 1978</p>

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<p>Il conviendrait d'uniformiser, lorsque cela s'avère utile, les mesures et les procédés organisationnels du Ministère ne matière de finances en vue d'améliorer la gestion des systèmes financiers au sein du Ministère.</p> <p>CONTRIBUTIONS FINANCIERES AUX BANDES D'INDIENS</p> <p>Le Ministère verse environ \$100 millions annuellement aux bandes d'Indiens pour l'administration de programmes qui autrement seraient administrés par le Ministère. Une des conditions du Ministère pour l'octroi de ces contributions est qu'il se réserve le droit de retirer l'administration d'un programme à une bande lorsque celle-ci ne réussit pas à gérer les fonds convenablement.</p>	<p>Recommandation acceptée. La notion importante est "lorsque cela s'avère utile". Toutefois, nos trois programmes d'exploitation comportent des exigences en matière d'organisation et de procédés essentiellement différentes. Sous cette réserve, nous essaierons d'atteindre le niveau le plus élevé d'uniformisation.</p>	<p>CONTRIBUTIONS FINANCIERES AUX BANDES D'INDIENS.</p>	<p>REPONSE AU 30 avril 1978</p> <p>En voie d'exécution</p>

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<p>Notre examen a révélé que, dans de nombreux cas, les bandes n'avaient pas administré ni comptabilisé ces fonds conformément aux modalités et aux conditions prescrites par le Ministère, comme en fait foi l'examen des rapports de vérification présentés en 1973-1974. Par conséquent, il faudrait reconsidérer la délégation continue des pouvoirs reliés à l'administration de ces fonds dans le cas des bandes qui ne se conforment pas aux modalités et conditions applicables, puisque la politique actuelle démontre le manquement du Ministère à accepter la responsabilité des fonds alloués par le Parlement.</p>	<p>Les buts de notre politique sont de placer la plus grande part possible de la gestion locale entre les mains du personnel des bandes. Nous avons engagé un plus grand nombre de conseillers financiers de bande pour travailler avec le personnel des bandes. Le Ministère continue d'apporter son aide à l'établissement de divers modes de gestion de fonds selon l'accroissement de la capacité de gestion financière de la bande concernée.</p>	<p>La haute direction s'en préoccupe constamment et la gestion financière du Programme des affaires indiennes est actuellement à l'étude. La répartition, le compte rendu et le contrôle des contributions reçoivent une attention prioritaire.</p> <p>Le Ministère continue de reconnaître la nécessité de fournir aux bandes de l'assistance technique en matière de gestion financière. La plupart des bandes utilisent actuellement des règlements financiers spécialement adaptés à leur cas, mais approuvés par le Ministère.</p>	<p>Les modalités et conditions des ententes relatives aux contributions sont en voie d'être renforcées et les procédures de vérification sont en vigueur.</p>
<p>Si le Ministère persiste dans sa dernière pratique selon laquelle il confie à des fonctionnaires du Ministère les vérifications financières annuelles des dépenses des bandes, il y aurait lieu d'élaborer et de mettre en</p>	<p>Recommandation acceptée. Nous avons l'intention de restreindre les vérifications effectuées par des fonctionnaires du Ministère aux situations où la distance et l'importance des contributions financières ne permettent pas, d'un point de vue pratique, d'engager des comptables publics.</p>	<p>Une étude est actuellement en cours afin d'évaluer les diverses activités du domaine dans toutes les Administrations régionales.</p> <p>Le Ministère a décidé de mettre fin à la pratique selon laquelle ses fonctionnaires effectuaient des vérifications pour les bandes, sauf lorsque le montant des contributions était</p>	<p>Voir la réponse du mois d'octobre 1977</p>

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<p>oeuvre des programmes et méthodes de vérification détaillés pour l'examen des feuilles de travail et des états financiers.</p> <p>Le Ministère et le Sous-ministre n'ont pas délégué de pouvoirs de signer précis pour l'approbation des résolutions adoptées par les conseils des bandes; lors de l'adoption de ces résolutions, on se met généralement d'accord sur le transfert de l'argent aux bandes. En outre, ces accords ne sont pas uniformisés et ne donnent normalement qu'une indication générale de la façon dont les fonds seront dépensés.</p>	<p>Nous avons pris des mesures correctives dans ce sens. Les directeurs généraux régionaux ont reçu pleins pouvoirs concernant le virement des fonds d'exploitation aux conseils des bandes et des fonds de capital jusqu'à concurrence de \$250,000. Ces pouvoirs font partie de la délégation révisée des pouvoirs financiers du Programme.</p>	<p>inférieur à \$15,000 par année ou qu'il était impossible pour la bande d'obtenir les services d'experts-comptables, par exemple, dans les régions isolées. De concert avec l'Administration centrale, les Administrations régionales vont maintenant élaborer, au besoin, des programmes et des méthodes de vérification et dresser des états financiers.</p> <p>Rien à ajouter.</p>	<p>Complété. Voir réponse de 1977.</p>
<p>VERIFICATION A PRIORI</p> <p>La fonction de la vérification a priori au sein du Ministère fait l'objet d'une forte décentralisation, les procédés</p>		<p>VERIFICATION A PRIORI</p>	

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<p>qui s'y rapportent ne sont pas décrits officiellement pour tous les programmes dans le Guide de la gestion financière et les documents donnent souvent très peu d'information sur le travail effectué par les commis de la vérification à priori.</p> <p>Il faudrait modifier les méthodes de vérification a priori afin de déterminer précisément les responsabilités de l'employé qui en a la fonction. Cette révision devrait se faire au niveau du Ministère et être incorporée officiellement dans le Guide. On pourrait se servir à cette fin d'un timbre de vérification à priori pour contrôler le travail à accomplir.</p>	<p>Recommandation acceptée. Nous avons adopté une politique en ce sens et l'avons décrite officiellement dans le Guide.</p>	<p>Le Guide de la gestion financière du Ministère est en voie de révision et des procédures normalisées seront appliquées au niveau du Ministère. Il est prévu que cette révision prendra fin sous peu.</p>	<p>En voie d'exécution</p>
<p>DELEGATION DES POUVOIRS</p> <p>Les instruments de délégation des pouvoirs figurant dans le Guide de la gestion financière ne sont pas à jour et ne font pas état de limites en dollars</p>	<p>Nous avons pris des mesures correctives.</p>	<p>DELEGATION DES POUVOIRS</p> <p>Les instruments de délégation des pouvoirs ont été approuvés et vont bientôt paraître dans le Manuel de gestion financière du Ministère, en conformité à trois Programmes. Les instruments de quatrième Programme devraient être achevés et approuvés très bientôt.</p>	<p>Complété</p>

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<p>Pour les pouvoirs de signer conformément aux articles 25, 26 et 27 de la Loi sur l'administration financière. De plus, il arrive souvent que les commis aux écritures reçoivent et exercent le pouvoir de payer même si des agents financiers sont disponibles.</p>			
<p>Les fiches de spécimen de signature, notamment celles des bureaux locaux, ne précisent pas toujours toutes les caractéristiques et les restrictions des pouvoirs accordés et, dans certains cas, ces fiches ne sont pas tenues à jour.</p>	<p>Cette question fait bien partie de la politique du Ministère. Nous examinerons les façons de procéder des bureaux locaux afin qu'ils se conforment à cette politique.</p>	<p>On a fait les corrections qui s'imposaient.</p>	<p>Des mesures ont été prises pour assurer que les instructions de 1977 sont observées.</p>
<p>Les instruments de délégation des pouvoirs ne mentionnent pas qu'un fonctionnaire ne peut exercer les pouvoirs de signer prévus aux articles 26 et 27 de la Loi sur l'administration financière pour un même paiement.</p>	<p>Nous avons bien une directive à cet effet et la plupart des instruments de délégation de programme en fait mention. Nous procédons actuellement à la révision des instruments incomplets.</p>	<p>L'ommission est maintenant rectifiée.</p>	<p>Complété</p>

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<p>STRUCTURE DES TAUX DE REVENUS</p> <p>Le Ministère n'a pas de procédé précis exigeant un examen périodique des structures des taux de revenus. Il faudrait confier ces examens au fonctionnaire supérieur des finances et fournir à l'appui des recommandations des renseignements indiquant les droits appliqués actuellement, les droits recommandés et tous les coûts applicables.</p>	<p>Nous avons pris des mesures afin d'amener le personnel financier à prendre part aux études des taux, s'il y a lieu. Toutefois, dans les secteurs principaux qui nous occupent, il n'est pas de notre objectif de récupérer le plein montant des coûts. Les droits de Parcs ne représentent, par exemple, qu'environ 8% du budget d'exploitation et du budget d'établissement de Parcs Canada. Par conséquent, nous déterminons généralement les taux de revenus selon des facteurs de politique, plutôt que des facteurs de comptabilité.</p>	<p>STRUCTURE DES TAUX DE REVENUS</p> <p>Nous étudions à l'heure actuelle et en entier le règlement qui régit des droits de nature très diversifiée. Le fonctionnaire supérieur des finances examine actuellement à quel degré le personnel financier participe, s'il y a lieu, aux études des taux et quelle est la fréquence des études des structures de taux. Toutefois, dans les principaux secteurs en question, notre objectif n'est pas nécessairement de récupérer la totalité de nos frais et, par conséquent, nous détermineront les taux de revenus au moyen d'un jugement d'orientation plutôt qu'en fonction de facteurs de comptabilité.</p>	<p>Doit être complété le 31 décembre 1978</p>
<p>PRETS A DES PETITES ENTREPRISES</p> <p>Le Programme des affaires du Nord possède deux comptes de prêts à des petites entreprises l'un pour les Territoires du Nord-Ouest et l'autre pour le Territoire du Yukon. Les commissaires territoriaux et les comités qu'ils ont créés ont la responsabilité d'émettre d'administrer et de percevoir les prêts. Le Ministère n'exerce aucun contrôle sur les</p>	<p>Ce programme fournit de l'aide financière aux entrepreneurs qui ont un coefficient de risque trop élevé pour des institutions de prêts ordinaires. Nous sommes d'avis que les administrations territoriales, qui ont des fonctionnaires sur place pour procéder aux examens et aux évaluations, sont plus en mesure de s'occuper de l'octroi et du contrôle de ces prêts.</p>	<p>PRETS A DES PETITES ENTREPRISES</p> <p>Suite à l'approbation du Conseil de Trésor, un accord a été conclu avec l'Administration des Territoires du Nord-Ouest en vue du transfert, à cette administration, du Fonds de prêts aux petites entreprises, à compter du 1er avril 1977.</p>	<p>Complété</p>

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<p>prêts et notre examen révèle que nombre de ces prêts sont considérablement arriérés.</p> <p>Il faudrait modifier les règlements pour que le Ministre puisse exercer un plus grand contrôle des prêts ou virer les fonds aux administrations territoriales pour les inciter davantage à contrôler ces prêts.</p>	<p>Nous étudions actuellement la possibilité de virer les fonds aux Territoires et nous prendrons une décision dans ce sens dans un avenir prochain.</p>		<p>Le Ministère poursuit ses efforts afin d'effectuer le transfert au gouvernement du Yukon</p>
<p>COMPTE D'EXPANSION ECONOMIQUE DES INDIENS</p> <p>Le compte d'expansion économique des Indiens avait un solde en souffrance de \$33.2 millions au 31 mars 1975. Le système en cours pour ces prêts n'est pas administré par le groupe des finances et ne fournit pas suffisamment de renseignements aux fonctionnaires chargés de l'administration du compte.</p> <p>Il faudrait mettre sur pied, sous la direction de la fonction financière du Ministère,</p>	<p>L'administration du Fonds fait l'objet d'une série intensive d'études. Nous définirons clairement et revaloriserons le rôle du groupe financier dans l'administration globale du Fonds.</p> <p>Le groupe des finances d'adonne actuellement à la mise au point d'un système comptable informatisé qui fournira le statut financier</p>	<p>COMPTE D'EXPANSION ECONOMIQUE DES INDIENS</p> <p>Le groupe des finances est maintenant chargé de mettre au point un système comptable informatisé qui permette les vérifications qui s'imposent. Nous prévoyons que le système sera en plein fonctionnement avant le mois d'avril 1978.</p>	<p>Des mesures ont été prises pour assurer que les renseignements nécessaires sont fournis aux fonctionnaires chargés de l'administration du compte.</p> <p>Le système en fait mention. Nous prévoyons de compléter.</p> <p align="right">Complété</p>

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<p>un système pour les prêts d'expansion économique des Indiens afin d'en assurer le contrôle, la préparation de rapports et un suivi appropriés.</p> <p>MOBILIER ET EQUIPEMENT</p> <p>Les ajouts au mobilier et à l'équipement, ainsi qu'enregistrés dans les systèmes dont se sert le Ministère pour contrôler le mobilier et l'équipement, ne font pas l'objet d'une conciliation avec les achats de mobilier et d'équipement enregistrés dans le principal système comptable du Ministère. Par conséquent, il n'existe aucun contrôle permettant de s'assurer de l'inventaire de tous les achats d'immobilisations. De plus, des dénombrements matériels n'ont pas toujours lieu comme l'exige le Guide de gestion du matériel.</p>	<p>actuel de chaque prêt. Ce système s'appliquera ultérieurement aux prêts garantis.</p> <p>Nous avons dirigé nos efforts vers l'établissement d'un contrôle sur les dénombrements matériels de nos immobilisations. La première disposition que nous avons prise en ce sens est l'enregistrement du coût d'achat de l'équipement principal dans le système d'information pour la gestion de l'équipement et dans le système de comptabilité automatisée de la distribution.</p>	<p>MOBILIER ET EQUIPEMENT</p> <p>Nous étudions la possibilité d'intégrer les systèmes financiers aux systèmes de contrôle des stocks en vue d'établir des dossiers plus précis et un contrôle interne perfectionné.</p>	

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<p>Le Ministère devrait exercer un contrôle financier de l'équipement mobile et des articles intéressants en conciliant les registres des ajouts annuels aux immobilisations et les articles de dépenses correspondants.</p>	<p>Nous mettons actuellement à l'essai un nouveau système de comptabilité de la distribution en 1976 et 1977, et si ce système s'avère rentable, nous l'appliquons dans tout le Ministère.</p>	<p>Certains progrès ont été faits dans l'introduction du système de comptabilité automatisé de la distribution. Ce système est en voie d'instauration à l'échelle de Parcs Canada et il devrait fonctionner au 31 mars 1976. S'il s'avère satisfaisant, il sera adopté par tout le Ministère.</p>	<p>En fonction de l'expérience de Parcs Canada, le système sera instauré ailleurs au Ministère, là où il s'avérerait pratique et économique.</p>
<p>Le Ministère devrait s'assurer que des dénombrements matériels des immobilisations ont lieu périodiquement, conformément au Guide de la gestion du matériel, et qu'il y a conciliation de ces dénombrements avec les registres pertinents des immobilisations.</p>	<p>Le Ministère entreprend actuellement des études pour que le contrôle du dénombrement matériel fasse partie du système de comptabilité principal et permette ainsi de concilier les ajouts.</p>		
	<p>La division de la Vérification interne du Ministère a reçu la directive expresse de vérifier si les dénombrements matériels de l'équipement du compte de distribution sont effectués conformément aux instructions du Ministère et de tenir compte des cas où on ne s'y est pas conformé à titre d'observations dans ses rapports. Les mesures de suivi prises par les directeurs de programme concernant les rapports de vérification exigent que ces dénombrements aient lieu et que les mesures appropriées de rectification soient entreprises.</p>		

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<p>COMPTES A MONTANT FIXE ET FIDUCIAIRES</p> <p>Le programme des Affaires indiennes et esquimaudes a des comptes de banque qui contiennent des fonds en fiducie pour les Indiens, également utilisés comme comptes à montant fixe pour le Ministère. Ces comptes ne sont pas autorisés par le Receveur général et ils sont conciliés par le bureau qui émet les chèques.</p> <p>Le Ministère devrait obtenir l'autorisation du Receveur général pour tous ses comptes de banque. Il faudrait demander des comptes à montant fixe ministériels uniquement lorsqu'ils sont nécessaires à cause de l'éloignement. Les fonds en fiducie devraient être gardés dans des comptes de banque distincts pour s'assurer qu'ils ne servent pas à d'autres fins.</p>	<p>Cette recommandation a pris la forme d'une directive générale du Conseil du trésor à laquelle le Ministère s'est conformé.</p> <p>On est à ouvrir des comptes de banque séparés pour les comptes à montant fixe et les fonds en fiducie.</p>	<p>COMPTES A MONTANT FIXE ET COMPTES FIDUCIAIRES</p> <p>Des méthodes normalisées viennent d'être diffusées à l'échelle du Ministère pour remédier à la situation. Un poste de vérification de la comptabilité a été établi au sein de la Direction des opérations de comptabilité du Ministère afin d'assurer un certain contrôle.</p>	<p>Complété</p>

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<p>La conciliation bancaire du compte à montant fixe du Ministère devrait être faite par une autre personne que l'agent d'émission comme il est stipulé dans le Guide des autorisations.</p>	<p>Recommandation acceptée. La fonction de conciliation devrait être séparée de la fonction d'émission et de dépôt des chèques. Ce procédé est maintenant en vigueur.</p>		<p>Complété</p>
<p>VERIFICATION INTERNE</p> <p>Le travail de vérification interne du Ministère est exécuté à forfait par le Bureau des services de vérification. Le groupe de vérification interne du Ministère coordonne et détermine le sujet et la date de chaque examen mais ne participe pas suffisamment à la véritable vérification, à l'étude des dossiers du Bureau des services de vérification, ou à la mise en application des recommandations de vérification. En outre, le groupe relève du directeur de la Direction des services financiers du Ministère.</p>	<p>La division de la Vérification interne du Ministère détermine l'étendue et la fréquence du programme d'ensemble de vérification. Etant donné que le Ministère s'en remet à la compétence professionnelle du Bureau des services de vérification, la division de la Vérification ne participe pas directement à chaque vérification et n'examine pas tous les dossiers du Bureau des services de vérification. La division de la Vérification interne examine tous les rapports de vérification et, de concert avec le Bureau des services de vérification, examine tous les dossiers qu'elle juge pertinents.</p>	<p>VERIFICATION INTERNE</p> <p>Le poste de vérification interne relève maintenant directement du sous-ministre adjoint des Finances et de la Gestion. Le rôle, l'organisation et les responsabilités font présentement l'objet d'une étude qui devrait être terminée avant le 31 décembre 1977.</p>	

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<p>Le groupe de vérification interne du Ministère devrait exercer sa responsabilité quant à l'examen des systèmes de contrôle financier et du rendement des vérifications internes grâce à une meilleure coordination de ses efforts avec le Bureau des services de vérification et à l'élimination des lacunes reconnues dans les procédés existants.</p>	<p>Le Ministère a l'intention d'élargir le rôle et la portée de la vérification interne grâce à des examens plus approfondis du genre "vérification opérationnelle". La division de la Vérification interne du Ministère jouera nécessairement un rôle de premier plan dans le nouveau genre de vérification tout en continuant de recourir à l'aide professionnelle du Bureau des services de vérification.</p>		<p>Complété</p>
<p>Le groupe de vérification interne devrait relever d'un autre fonctionnaire supérieur que le fonctionnaire financier en chef, de préférence du président du comité de vérification.</p>	<p>Le rôle, l'organisation et les liens hiérarchiques de la Vérification interne du Ministère font présentement l'objet d'un examen.</p>		<p>Complété</p>
<p>PREVISIONS DE PROGRAMME</p> <p>Les prévisions de programme sont préparées par les divers niveaux du Ministère avec peu de surveillance centrale en ce qui a trait aux priorités ou à la méthode de préparation.</p>		<p>PREVISIONS DE PROGRAMME</p> <p>Un avant-projet d'une directive établissant les activités, les responsabilités et le moment opportun relativement aux prévisions du programme et du budget des dépenses vient d'être distribué. Cette directive décrit la relation qui existe entre le Ministère et les programmes. Des lignes directrices de planification en ce qui a trait aux prévisions du programme pour 1979-1980 devraient être établies avant la fin de novembre 1977.</p>	

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<ul style="list-style-type: none"> Le Ministère devrait préparer les prévisions de programme de façon centralisée à partir des données des services locaux. On devrait éviter la préparation de prévisions de programme détaillées dans les bureaux locaux. 	Recommandation acceptée. Nous en tenons compte dans notre planification modifiée de la préparation des prévisions de programme du Ministère.		Complété
<ul style="list-style-type: none"> Le Ministère devrait améliorer sa communication avec les bureaux locaux en ce qui a trait aux motifs des priorités et aux changements des besoins des projets reliés aux prévisions de programme. 	Recommandation acceptée. Nous ferons particulièrement attention à cet aspect dans les années à venir.	VERIFICATION INTERNE Le texte de vérification interne relatif au présent rapport du sous-ministre adjoint des Finances et de la Gestion. Le rôle, l'organisation et les responsabilités pour effectuer l'objet d'un étude qui devrait être terminée avant le 31 Mars 1977.	Complété
<p>BUDGET DES DEPENSES</p> <ul style="list-style-type: none"> Le Ministère devrait mettre au point, pour tous les programmes des procédés pour la préparation du budget des dépenses à présenter. Ces procédés devraient: 	Recommandation acceptée.	BUDGET DES DEPENSES La planification révisée sera en vigueur en même temps que le cycle budgétaire pour l'année financière 1979-1980.	Complété
<ul style="list-style-type: none"> - permettre l'établissement des coûts détaillés des activités par rapport aux résultats désirés, et 			Complété

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<p>- donner, aux gestionnaires des centres de responsabilité, l'occasion de soutenir leurs présentations devant les fonctionnaires supérieurs du programme.</p> <p>Il faudrait expliquer aux gestionnaires les modifications faites aux présentations afin de conserver leur participation aux budgets de leurs centres de responsabilité.</p> <p>Le Ministère devrait mettre sur pied des séances de formation en vue d'expliquer son système complet de contrôle budgétaire afin que le personnel, à tous les paliers, comprenne le but et l'importance de ses présentations.</p>	<p>Recommandation acceptée.</p> <p>Cet aspect sera touché dans le cadre du programme exhaustif de formation dont il est question à la rubrique "formation et orientation internes".</p>	<p>Un régime révisé des contrôles et de comptes rendus budgétaires vient d'être mis en application au Programmes des affaires indiennes et esquimaudes. Une fois qu'il aura fait ses preuves, le régime s'appliquera à tous les Programmes, à partir du 1er avril 1977.</p>	<p>Complété</p> <p>Complété</p> <p>Complété</p>
<p>RAPPORTS FINANCIERS</p> <p>La gestion compte sur des renseignements financiers opportuns, précis et appropriés pour prendre des décisions éclairées. Ces qualités</p>		<p>RAPPORT FINANCIERS</p>	

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<p>manquent aux renseignements du Ministère, ce qui empêche les gestionnaires de prendre des décisions éclairées.</p> <p>Le Ministère devrait améliorer le système de rapport existant afin que les renseignements fournis soient opportuns et répondent aux besoins des gestionnaires concernés.</p>	<p>Recommandation acceptée. Des études sont actuellement en cours avec la collaboration du Ministère des Approvisionnements et Services et du Conseil du trésor.</p>	<p>Une étude du régime ministériel de comptes rendus est maintenant en vigueur. Les projets pilotes débuteront durant la saison de l'automne-hiver de 1977.</p>	<p>Complété</p>
<p>RAPPORTS DES ECARTS</p> <p>A cause du court délai de trois semaine entre le temps d'arrêt des données pour les rapports et le moment où les relevés financiers sont reçus, les centres de responsabilité ont peu de temps pour établir des rapports des écarts et il lui arrive donc souvent de préparer une analyse qui n'est pas suffisante. Les motifs des écarts ne sont pas expliqués en fonction des résultats ou du niveau des services alors que plusieurs petits écarts moins importants sont expliqués. Conséquemment, ces explications sont d'une utilité minime aux fins de gestion.</p>		<p>RAPPORTS DES ECARTS</p>	

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<p>Il faudrait expliquer les écarts entre le budget et les dépenses réelles en fonction du niveau d'activité sur la base de l'année à ce jour et de ce qui est prévu pour la fin de l'année. Il ne faudrait analyser que les écarts importants.</p> <p>Il faudrait coordonner le système de jalonnement pour les projets d'investissements avec celui du Ministère des Approvisionnement et Services afin qu'un seul rapport soit établi à la fois pour les données financières et pour les données de rendement.</p>	<p>Recommandation acceptée. Nous mettrons davantage l'accent sur l'analyse détaillée des répercussions des écarts.</p> <p>Recommandation acceptée. C'est l'un des principaux objectifs de l'étude actuelle du système de rapports sur la gestion des investissements.</p>	<p>Les spécialistes étudient en ce moment les diverses façons d'établir les rapports et les prévisions des écarts pour les besoins de l'année en cours.</p>	<p>En voie d'exécution</p> <p>En voie d'exécution</p>
<p>SUBVENTIONS ET CONTRIBUTIONS - LIBELLE DE CREDIT</p> <p>Les subventions et contributions, ne comprenant pas celles qui s'appliquent aux programmes administrés par les bandes d'Indiens qui seraient en d'autres cas administrés par le Ministère, devraient faire partie d'un crédit distinct.</p>	<p>Ces recommandations seront étudiées en consultation avec le personnel du Conseil du trésor.</p>	<p>SUBVENTIONS ET CONTRIBUTIONS - LIBELLE DE CREDIT</p> <p>On étudie actuellement les moyens d'améliorer la présentation des structures de crédit dans le budget de 1978-1979 qui comprendra: la création d'un nouveau crédit pour les subventions et les contributions, la révision du libellé de crédit et la liste des contributions pour les principaux Programmes.</p>	

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1976)

NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REPONSES AFFAIRES INDIENNES
ET DU NORD

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSE DE L'ORGANISME EN 1976 RAPPORT	REPONSE AU OCTOBRE 1977	REPONSE AU 30 avril 1978
<p>Les contributions aux programmes d'investissements administrés par les bandes d'Indiens devraient être comprises dans la liste supplémentaire des contributions du budget des dépenses et des comptes publics.</p> <p>Le Ministère devrait obtenir l'approbation du Conseil du trésor pour inclure dans le crédit des dépenses en capital les contributions en vue de dépenses en capital.</p> <p>Il faudrait modifier le libellé du crédit des dépenses d'exploitation et en capital de manière à indiquer d'une façon plus exacte la nature des dépenses.</p>		<p>RAPPORTS DES ECARTS</p>	<p>Des crédits parlementaires distincts ont maintenant été approuvés aux postes opération et gestion, capital, subventions et contributions dans le budget 1979-1980.</p>
<p>AFFECTATION NETTE</p> <p>On devrait se servir de la méthode d'affectation nette dans les cas de budgétisation souple où les dépenses</p>		<p>AFFECTATION NETTE</p>	

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NORD

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSE DE L'ORGANISME EN 1976 RAPPORT	REPONSE AU OCTOBRE 1977	REPONSE AU 30 avril 197
<p>engagées pour fournir un service varient directement selon le revenu provenant du service. Dans le cas des parcs nationaux, la méthode d'affectation nette n'entraîne pas un stimulant pour porter au maximum le revenu et cause au Ministère des problèmes d'administration de caisse en fin d'année.</p> <p>Dans le cadre du programme Parcs Canada, il faudrait affecter les crédits d'exploitation sur une base brute, en portant tous les revenus au crédit du Fonds du revenu consolidé plutôt que de les séparer aux fins d'une affectation nette.</p>	<p>L'étude des comptes du Canada, terminée récemment, recommande la cessation de la méthode d'affectation nette. La responsabilité d'une décision à ce sujet ne relève pas de notre Ministère.</p>	<p>La méthode d'affectation nette a cessé d'être appliquée à partir du 1er avril 1977.</p> <p style="text-align: center;">Sous-ministre</p>	<p>Voir octobre 1977</p>

APPENDICE «PA-61»
 RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS

DATE LE 20 AVRIL 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
 (31 MARS 1975)

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 AUTEUR DES RÉPONSES DÉFENSE NATIONALE

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<p>ORGANISATION</p> <p>Actuellement, le Chef des Services financiers et non le Sous-ministre adjoint (Finances), est l'officier supérieur responsable des systèmes d'administration financière du Ministère, car le Directeur général de la vérification comptable relève directement du SMA(Fin). Cependant, lorsque le comité de vérification comptable du Ministère aura été mis sur pied, l'esprit de la ligne directrice du Conseil du Trésor sera mieux respecté si le SMA(Fin) devient l'officier supérieur responsable. Le Directeur général de la Vérification comptable relèvera alors d'un groupe autonome.</p> <p>Le SMA(Fin) et le Chef des Services financiers, ainsi que leurs états-majors de soutien des services financiers au quartier général, ont chacun un rôle à jouer au sein du Ministère en ce qui a trait aux services financiers et au contrôle des finances. Il n'est pas</p>			

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<p>toujours possible de s'acquitter de ces deux fonctions en même temps.</p> <p>Le SMA(Fin) devrait être nommé officier supérieur responsable des systèmes d'administration financière du Ministère. (3.6)</p> <p>Le groupe des finances du Quartier général devrait se doter d'une personne dont la seule responsabilité serait de s'assurer de l'existence de systèmes adéquats de contrôle interne ou d'en créer, au besoin. Cette personne devrait aussi être chargée de la mise à jour du Manuel des finances, décrit ultérieurement dans le présent rapport. Cette personne devrait relever directement du Chef des Services financiers. (3.7)</p>	<p>Convenu. Le comité de vérification comptable a été mis sur pied et il conseillera, de façon autonome, sur la vérification comptable du Vérificateur général, conformément à la ligne directrice du Conseil du Trésor.</p> <p>Convenu. La réorganisation nécessaire n'est pas trop importante et elle devrait être terminée avant la fin de l'année financière en cours.</p>	<p>Le comité de vérification comptable a été mis sur pied pour conseiller le DGVC, conformément à la ligne directrice du Conseil du Trésor, et il a tenu sa première réunion. Le SMA(Fin) a été nommé l'officier supérieur responsable des systèmes d'administration financière du Ministère.</p> <p>La réorganisation à laquelle il faut procéder pour donner suite à la recommandation fut reportée dans l'attente de la fin du programme de réduction du personnel au Quartier général. Nous avons terminé l'étude préliminaire sur la réorganisation et quatre postes ont été offerts pour la création d'un module de contrôle financier.</p>	<p>Voir les commentaires du mois de juin 1976.</p> <p>Les attributions du nouveau poste de Directeur général - Finances (Politiques et procédures) et la structure de la nouvelle division ont été approuvées par la haute direction. Tous les postes sont actuellement à l'étude quant à la classification nécessaire.</p>

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<p>RAPPORTS HIÉRARCHIQUES FONCTIONNELS DES OFFICIERS RESPONSABLES DES FINANCES</p> <p>Afin de s'assurer que les responsabilités en matière de finances soient bien exercées:</p> <p>a) un officier supérieur responsable des finances de l'organisation du SMA(Fin) devrait agir à titre de conseiller fonctionnel pour les contrôleurs des commandements et les officiers responsables des finances occupant des postes au Quartier général à l'extérieur de l'organisation du SMA(Fin); (3.8a) et</p>	<p>Convenu. Le nouveau Manuel des finances du Ministère, à la rédaction duquel nous avons travaillé toute l'année dernière, sera publié sous peu et il devrait améliorer de façon tangible les communications.</p>	<p>Le Manuel des finances du Ministère en est à sa dernière révision; cependant, puisqu'il doit être publié en édition bilingue, il ne sera pas distribué avant environ six mois.</p>	<p>Le Chef des services financiers s'acquitte de cette fonction. L'amélioration prévue des communications sera d'autant plus grande que ce poste est détenu par un officier des Forces canadiennes. La Conférence annuelle des contrôleurs de commandement est maintenant complétée par des conférences semestrielles périodiques d'une durée d'une journée et par un bulletin mensuel qu'a commencé à publier le Chef des Services financiers en janvier 1978.</p>

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<p>b) les contrôleurs des commandements dont la formation spécialisée est limitée devraient suivre des cours en finances, y compris un stage d'orientation dans l'organisation du SMA(Fin), avant d'entrer en fonction. (3.8b)</p>	<p>Convenu. Le Ministère prendra les dispositions nécessaires.</p>	<p>Le Ministère a organisé d'autres Conférences des contrôleurs des commandements et l'ordre du jour de ces conférences a été allongé de façon à assurer une formation supplémentaire aux officiers peu spécialisés. Depuis la formulation de la recommandation, les officiers nommés à un poste n'ont pas eu à suivre un stage d'orientation dans l'organisation du SMA(Fin).</p>	<p>Le dernier énoncé pour le mois de juin 1976 est encore valable. Le cours avancé de gestion financière de la Fonction publique est particulièrement intéressant et nous avons pris des dispositions pour que tous les officiers supérieurs responsables des finances des quartiers généraux de commandement puissent le suivre.</p>
<p>MANUEL DES FINANCES</p> <p>Le Manuel des finances du Ministère devrait être rédigé dès que possible et on devrait mettre au point des méthodes pour faire en sorte que le manuel soit constamment à jour, une fois publié. La personne du groupe des services financiers du Quartier général qui sera responsable des systèmes de contrôle interne et dont il est fait mention précédemment, devrait tenir à jour ce manuel. (3.9)</p>	<p>Convenu. Le Manuel des finances sera terminé à temps et publié au cours de l'année. Dans le cadre de la réorganisation dont il est fait mention ci-dessus, une personne déterminée sera chargée de voir à ce que le manuel soit toujours à jour.</p>	<p>Le Manuel des finances sera publié au cours de l'année. Une personne a été chargée de voir à ce qu'il soit à jour.</p>	<p>Un manuel des finances convenable existe depuis plusieurs années sous forme de règlements, ordonnances et directives applicables au ministère. L'équipe d'évaluation du Conseil du Trésor a reconnu ce fait. Puisqu'il est impossible de publier un seul manuel, nous avons entrepris, en 1974, un projet d'amélioration pour compiler ces directives et voir à ce qu'elles soient complètes; ce projet donnera lieu à la publication de deux documents, c'est-à-dire:</p>

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<p>MANUEL DES FINANCES - SUITE</p>	<p>Le Manuel des finances du Ministère, à la rédaction duquel nous avons travaillé toute l'année dernière, sera publié sous peu et il sera mis à jour de façon régulière par les communications.</p>	<p>Le Manuel des finances du Ministère, à la rédaction duquel nous avons travaillé toute l'année dernière, sera publié sous peu et il sera mis à jour de façon régulière par les communications.</p>	<p>La partie 2 - considérée comme étant la partie essentielle, cette partie compile en fait toutes les directives et constitue un Index des documents faisant partie du Manuel; elle fut publiée en février 1972.</p> <p>La partie 1 - cette partie est une liste des politiques d'administration financière du MDN et établit leurs rapports avec les directives et lignes directrices du Conseil du Trésor. Cette partie est presque terminée et sera publiée à l'été de 1978, après avoir été traduite.</p>

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<p>COMPTABILITÉ PAR CENTRE DE RESPONSABILITÉ</p> <p>Soixante-quinze pour-cent des fonds d'exploitation du ministère sont contrôlés centralement, tandis que le reste, soit vingt-cinq pour-cent, est distribué aux commandements, bases et autres unités opérationnelles aux fins du contrôle. De ces vingt-cinq pour-cent, les directeurs locaux des centres de responsabilité n'en contrôlent effectivement qu'une petite partie.</p> <p>Les directeurs des centres de responsabilité ne devraient contrôler le budget que des activités sur lesquelles ils exercent un contrôle opérationnel direct. Le nombre de centres de responsabilité devrait être réduit pour éliminer ceux pour lesquels il est virtuellement impossible d'exercer un contrôle opérationnel. (3.10 et 3.11)</p>	<p>Convenu. Il faudrait cependant souligner que le contrôle des dépenses continuera d'être décentralisé et que ce seront les plus bas niveaux de la hiérarchie qui seront chargés de voir à réduire les dépenses.</p>	<p>Convenu. Cette recommandation est toujours à l'étude. Il faudrait souligner que le contrôle des dépenses continuera d'être décentralisé et que ce seront les plus bas niveaux de la hiérarchie qui seront chargés de voir à réduire les dépenses.</p>	<p>Les commentaires formulés précédemment sont toujours valables. Compte tenu de la proportion du budget d'exploitation qui est contrôlée centralement, la recommandation concernant le nombre de centres de responsabilité vise les budgets locaux. La structure locale des centres de responsabilité constitue l'une des prérogatives du commandant de la base, mais elle doit répondre aux normes ministérielles de la nécessité quant aux avantages opérationnels et de gestion.</p>

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Public Accounts

6-6-1978

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME AU RAPPORT DE 1975	RÉPONSE AU MOIS DE JUIN 1976	RÉPONSE AU 31 MARS 1978
PROGRAMMES DE SERVICES DU PERSONNEL (FONDS NON PUBLICS)			
Différents programmes de services du personnel sont exploités au nom des militaires aux installa- tions du MDN, notamment:			
a) les comptoirs des Économats; b) les mess et les instituts; et c) les installations d'éducation physique et de loisirs.			
Le Chef de l'état-major de la Défense est investi du pouvoir de contrôler et de gérer les fonds non publics, les installations et les programmes. Ces fonds sont en partie subventionnés par l'État, sous forme de main-d'oeuvre et d'octrois directs.			

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<p>Il faut prendre deux mesures pour faire en sorte que les responsabilités des fonds non publics ne gênent pas celles des fonds publics (3.12)</p> <p>a) les directeurs ministériels responsables des fonds non publics devraient pouvoir recourir aux services d'officiers responsables des finances compétents; et</p> <p>c) des vérificateurs comptables devraient vérifier, au moins une fois l'an, les comptes des fonds non publics.</p>	<p>Convenu. Il faudra décider, par politique, dans quelle mesure l'État fournira un soutien supplémentaire.</p>	<p>Convenu. Notre programme de formation à l'intention des officiers responsables des finances accorde plus d'importance aux fonctions se rattachant aux fonds non publics.</p>	<p>Nous avons intensifié les programmes de formation à l'intention des officiers responsables des finances s'occupant des comptes des fonds non publics, ainsi que les vérifications comptables de ces comptes. Nous projetons poursuivre cette amélioration malgré le gel imposé au niveau des années-hommes.</p>
<p>DÉLÉGATION DE POUVOIR DE SIGNATURE - FINANCES</p> <p>Les délégations de pouvoir de signature en matière de finances sont autorisées de la façon suivante:</p> <p>a) par le biais de documents signés par le Ministre et le Sous-ministre; et</p>			

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<p>b) par les nombreux articles de différentes publications limitant le pouvoir de dépenser.</p> <p>Un document décrivant tous les aspects des délégations de pouvoirs a été rédigé, mais il n'a pas encore été publié.</p> <p>Les révisions des délégations de pouvoir de signature en matière de finances devraient être publiées dans un seul document, qui devrait comporter les renseignements suivants: (3.13)</p> <p>a) une déclaration selon laquelle l'autorisation de dépenser devrait généralement être remise aux directeurs opérationnels et selon laquelle les autorisations de paiements devraient être remises aux officiers responsables des finances; de plus, les autorisations de dépenser et de paiement d'une transaction donnée devraient être remises à deux personnes différentes; et</p>	<p>Convenu. Comme il est mentionné dans les observations, un document faisant état de toutes les recommandations a été rédigé et sera publié en octobre 1975.</p>	<p>Le document définitif devrait être publié au cours du mois.</p>	<p>Le document fut publié en août 1976, ainsi que la directive d'accompagnement qui contenait les recommandations; ce document a été mis à jour cinq fois depuis sa publication.</p>

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<p>b) les limites des autorisations de dépenser et de paiement soient imposées selon le grade militaire ou la classification civile équivalente.</p> <p>MÉTHODES DE PRÉ-VÉRIFICATION COMPTABLE</p> <p>La mise en application des méthodes de pré-vérification comptable ne prévoit pas la vérification des signatures autorisant les dépenses, l'annotation des codes financiers, ni la mise en lots des documents envoyés au ministère des Approvisionnement et Services pour l'émission de chèques. Nous révisons un document définissant les étapes que doivent suivre les préposés à la pré-vérification.</p>			
<p>Les méthodes de pré-vérification exécutées avant de présenter au ministère des Approvisionnements et Services les réquisitions de chèque devraient être mises en vigueur de façon plus sévère en apposant une étampe pour bien</p>	<p>Convenu. Nous reprenons la rédaction du document dont il est fait mention dans les observations et ce document sera publié en janvier 1976. Une étampe du genre dont il est fait mention est maintenant utilisée dans</p>	<p>Le document dont il est fait mention dans les observations (la définition des étapes que doivent suivre les préposés à la pré-vérification) fut publié en janvier 1976. L'étampe est maintenant utilisée dans certains</p>	<p>En septembre 1976, on a commencé à mettre en lots les demandes de paiements du Ministère; l'application de cette nouvelle méthode fut achevée en janvier 1978 lorsque les Forces canadiennes en Europe l'ont adoptée. Le ministère</p>

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montrer que toutes les étapes nécessaires ont été suivies. (3.14)	certains des grands dépôts d'approvisionnement et son utilisation se répandra.	des grands dépôts d'approvisionnement et son utilisation se répandra.	exécute toutes les méthodes de pré-vérification selon le Règlement sur le contrôle des comptes et la demande de paiement du Conseil du Trésor. Dans certains services, on reconnaît que l'étampe est utile, tandis que d'autres services considèrent qu'elle a des effets néfastes: en effet, ces méthodes deviennent parfois routinières. L'adoption de cette étampe est une question de choix de chaque service et nous ne voulons pas l'imposer aux services qui pourraient mieux profiter d'autres méthodes.
CONTRÔLE DU REVENU ET DES COMPTES RECEVABLES Toutes les factures devraient être inscrites dans le grand livre auxiliaire des comptes recevables et on devrait tenir un compte de contrôle autonome pour tous les soldes de comptes recevables qui sont gérés par le QGDN. (3.15)	Convenu. Nous sommes à mettre sur pied un compte de contrôle autonome.	Le compte de contrôle autonome à été mis sur pied.	Voir le commentaire du mois de juin 1976.

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<p>CONTRÔLE PHYSIQUE DES STOCKS</p> <p>Le Ministère a, comme politique, de vérifier, au moins une fois tous les trois ans, les quantités portées aux dossiers perpétuels des stocks en comptant tous les articles des catégories. Depuis environ un an, les dossiers perpétuels qui étaient tenus par les dépôts d'approvisionnement et les services d'approvisionnement des bases ont été convertis au nouveau Système d'approvisionnement des Forces canadiennes (SAFC). Les stocks n'ont pas été comptés lorsque le SAFC a été introduit et certains services d'approvisionnement n'ont pas élaboré de programme permanent de comptes de stocks.</p>			

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AUTEUR DES RÉPONSES DÉFENSE NATIONALE

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME AU RAPPORT DE 1975	RÉPONSE AU MOIS DE JUIN 1976	RÉPONSE AU 31 MARS 1978
<p>Le Chef de l'Approvisionnement, par l'entremise des officiers responsables des dépôts et des officiers d'approvisionnement des commandements et des bases, doit s'assurer que les centres de ravitaillement, en conformité avec les lignes directrices du Ministère élaborent et mettent en oeuvre, en temps opportun, un programme permettant de compter physiquement toutes les classes de stocks sous leur contrôle, une fois aux trois ans. (3.16)</p> <p>COMPTABILITÉ RELATIVE AUX STOCKS</p> <p>Il y a trois groupes de biens faisant l'objet d'inventaires:</p> <p>a) l'équipement et les véhicules;</p> <p>b) les pièces de réparation et les stocks de réserve;</p> <p>c) la marchandise consommable.</p>	<p>Convenu. Les commandements, les bases et les dépôts ont reçu des instructions à ce sujet.</p>	<p>Les commandements, les bases et les dépôts ont reçu des instructions à ce sujet.</p>	<p>On a mis fin aux activités courantes d'inventaire en janvier 1977 une fois entièrement terminée la mise en oeuvre du SAFC. Les instructions courantes d'approvisionnement du Ministère précisent qu'il faut faire l'inventaire de tous les stocks (dépôts, bases, stations et unités) réparti sur une période de trois ans. On a recours, pour ce faire, aux techniques d'échantillonnage statistique; ainsi, des classes et groupes spécifiques sont soumis à un inventaire complet. De plus, on fait l'inventaire de certains groupes et de certaines classes tous les ans, deux fois l'an et tous les jours.</p>

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DATE LE 20 AVRIL 1978

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<p>Les niveaux de stockage et l'utilisation des deux premiers groupes de biens sont fonction des besoins militaires. Les administrateurs du centre de responsabilité contrôlent le troisième groupe.</p> <p>Les prévisions budgétaires, le budget principal, les budgets d'exploitation et les comptes publics font état seulement des achats d'approvisionnement courants et prévus au budget, et non de l'utilisation de l'approvisionnement. Les usagers peuvent se procurer, auprès des entrepôts, les articles d'approvisionnement stockés au niveau national sans rien déboursier. Ils doivent toutefois assumer le coût des articles acquis au niveau local, en puisant à même le fonds local des officiers d'approvisionnement.</p> <p>Le budget principal annuel et le rapport sur les dépenses du Ministère devraient, dans la mesure du possible, établir une distinction entre les changements</p>	<p>Convenu en principe. Le Ministère, de concert avec le Conseil du Trésor, étudiera la possibilité de donner suite à ces recommandations.</p>	<p>Convenu en principe. Le Ministère n'a pas encore été en mesure de fournir les ressources nécessaires permettant d'effectuer une telle étude.</p>	<p>Ce paragraphe est étroitement lié à l'observation suivante. Le SAFC est un système axé sur la quantité et ne tient pas compte des renseignements relatifs au dollar, aux fins de contrôle.</p>

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<p>COMPTABILITÉ RELATIVE AUX STOCKS - SUITE</p> <p>effectivement apportés et les changements prévus aux niveaux de stockage et aux classes de biens. (3.17)</p> <p>Les données fournies par le Système d'approvisionnement des Forces canadiennes devraient servir à faire payer à l'utilisateur final les biens sur lesquels il exerce une certaine forme de contrôle, quelle que soit la source première d'approvisionnement. (3.18)</p>	<p>Convenu en principe. Nous étudierons la proposition.</p>	<p>Convenu en principe. Nous effectuerons des études préliminaires plus tard cette année.</p>	<p>L'acquisition de matériel est financée à même un budget central et le système de consolidation se penche davantage sur les mouvements de trésorerie que sur le réapprovisionnement. Le Conseil du Trésor est également d'avis que le coût de l'élaboration et de l'exploitation d'un système conçu pour surveiller la valeur marchande des stocks ne peut être justifié à moins que ce système ne fasse partie d'un système central qui impute le coût du matériel aux centres de responsabilité qui en font usage.</p> <p>On a consacré plusieurs années d'études, de conception et d'adaptation à l'élaboration du SAFC. Au cours de ces années, on a longuement étudié la possibilité de financer le SAFC au moyen d'une avance sur les fonds de roulement et d'imputer le coût du matériel aux budgets des</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME AU RAPPORT DE 1975	RÉPONSE AU MOIS DE JUIN 1976	RÉPONSE AU 31 MARS 1978
COMPTABILITÉ RELATIVE AUX STOCKS - SUITE			centres de responsabilité qui en font usage. On croyait alors qu'on pourrait mettre sur pied, parallèlement, le Système d'information sur la gestion financière. La suite des événements nous a permis de conclure que ce système était beaucoup trop complexe et trop coûteux. Nous ne comptons pas étudier davantage la possibilité d'appliquer cette méthode étant donné que d'autres éléments du système nous fournissent déjà des renseignements en ce qui a trait au coût de l'utilisation du matériel et des niveaux de stockage.
VERIFICATION INTERNE On devrait augmenter l'effectif et procéder à la reclassification ascendante du personnel des sections de vérification interne qui relèvent des contrôleurs de la base. On devrait nommer un officier militaire, ou son	Convenu en principe. Nous étudierons cette proposition, mais les restrictions imposées en ce qui a trait au nombre d'années-hommes ne nous permettent pas de prendre les dispositions recommandées.	Convenu en principe. Compte tenu des restrictions actuelles quant au nombre d'années-hommes, la reclassification ascendante du personnel est la meilleure façon d'améliorer la qualité de la vérification.	Nous avons reclassifié certains postes civils de vérification interne, jusqu'aux niveaux CR5 et CR6. Ces niveaux ne sont pas suffisamment élevés pour attirer le personnel qualifié et le garder. Les restrictions imposées quant au nombre

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<p>VÉRIFICATION INTERNE - SUITE</p> <p>homologue civil, au poste de chef de la vérification interne à plein temps dans chaque base, sauf dans celles qui sont trop petites pour justifier la création d'un poste à plein temps. Les bases et les stations plus petites, les navires et autres devraient être regroupés de façon appropriée afin d'être vérifiés par des sections de vérification interne relevant d'un officier qui occupe à plein temps un poste de vérificateur interne. (3.19)</p> <p>Le Directeur-général de la Vérification comptable a élaboré un programme d'amélioration de la vérification interne. On devrait prendre les dispositions nécessaires afin d'accélérer la mise en oeuvre: (3.20)</p>	<p>Convenu. Le travail déjà entrepris sera accéléré dans la mesure du possible, compte tenu des restrictions imposées quant au nombre d'années-hommes.</p>	<p>Le travail en cours sera accéléré dans la mesure du possible, compte tenu des restrictions imposées quant au nombre d'années-hommes. En mai, on a donné la première session de formation à l'intention des vérificateurs internes des bases, à Edmonton.</p>	<p>d'années-hommes nous ont empêchés d'augmenter nos effectifs.</p>

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<p>VÉRIFICATION INTERNE - SUITE</p> <p>a) d'un programme intégré visant à améliorer le rendement et à minimiser le chevauchement des divers niveaux de vérification interne;</p> <p>b) d'un programme de formation conventionnel à l'intention des vérificateurs internes qui relèvent des contrôleurs de la Base; et</p> <p>c) de programmes détaillés de vérification et l'utilisation d'un manuel de vérification à l'intention des sections de vérification interne qui relèvent des contrôleurs de la base.</p>			<p>Le DGVC a proposé de restructurer au complet la vérification au sein du Ministère. Si cette proposition est acceptée, elle permettra d'améliorer la coordination de la vérification et d'obtenir et de garder du personnel qualifié.</p> <p>Le DGVC a élaboré et mis en oeuvre le programme de formation conventionnelle. On a dispensé 15 cours à quelque 300 vérificateurs internes. La suite de ce programme dépendra des résultats de la proposition de restructuration.</p> <p>Le DGVC continue de faire des progrès dans l'élaboration de programmes de vérification. La rédaction du manuel de vérification comptable est presque terminée. On a dû suspendre les travaux jusqu'à la fin de la rédaction du Guide de vérification du Conseil du Trésor. On reprendra la rédaction de ce manuel lorsque les normes de</p>

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<p>VÉRIFICATION INTERNE - SUITE</p> <p>COORDINATION DES FONCTIONS RELATIVES À LA PLANIFICATION</p> <p>Il incombe au groupe du SMA (Politiques) de planifier à long terme et d'établir les prévisions du programme et au groupe du SMA (Finances) de préparer le budget principal.</p> <p>Le groupe du SMA(Finances) devrait recueillir tous les renseignements similaires au budget principal qui se rapportent à la première année des prévisions de programme. Il faudrait comparer ces renseignements au programme à long terme et, au besoin, faire des rajustements avant de préparer la présentation annuelle des prévisions de programme. (3.21)</p>	<p>Convenu en principe. Le Ministère étudiera la possibilité de donner suite à cette proposition.</p>	<p>On entreprendra cette étude plus tard au cours de l'année, lorsqu'on disposera des ressources nécessaires.</p>	<p>vérification comptable du Conseil du Trésor auront été bien établies.</p> <p>L'étude a appuyé la recommandation. On a coordonné les prévisions de programme, faites par le groupe du SMA(Politiques), et le budget principal, préparé par le groupe du SMA(Finances). Ce dernier prépare actuellement les "prévisions du budget principal" sur lesquelles se fondera le groupe du SMA(Finances) pour rédiger la section financière des prévisions de programme.</p>

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DATE LE 29 AVRIL 1978

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(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES DÉFENSE NATIONALE

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<p>BUDGETS DE GESTION ET ALLOCATION DE FONDS DÉTAILLÉS</p> <p>Les centres de responsabilité doivent procéder à la budgétisation par redéfinition des objectifs, c'est-à-dire qu'ils doivent justifier toutes les nouvelles activités et les activités périodiques, ainsi que leur coût. (3.22)</p>	<p>Convenu en principe. Le Ministère étudiera la possibilité de mettre sur pied un système de budgétisation par redéfinition des objectifs et en évaluera la rentabilité.</p>	<p>Le Ministère est d'accord en principe; il étudiera la possibilité de mettre sur pied un système de budgétisation par redéfinition des objectifs et en évaluera la rentabilité.</p>	<p>Nous avons examiné la question avec prudence et nous comptons poursuivre dans la même voie jusqu'à ce que nous ayons la preuve que cette méthode offre de plus grands avantages que celle actuellement en vigueur. Nous avons étudié cette méthode de façon approfondie. En effet, nous avons choisi des officiers qui ont assisté à des conférences sur le sujet et nous évaluons actuellement les programmes du ministère de la Défense des États-Unis, étant donné qu'ils doivent être mis en oeuvre en 1978-1979. Toute étude ultérieure sera fonction des résultats obtenus.</p>
<p>Les budgets déposés devraient comprendre des prévisions de coût réalistes basées sur les facteurs inflationnistes dont ont convenu les autorités du Quartier général et les administrateurs des centres de responsabilité. (3.22)</p>	<p>Convenu. Les instructions relatives à la préparation des prévisions pour l'année 1976-1977 tiennent compte des facteurs inflationnistes de la façon recommandée.</p>	<p>Les instructions relatives à la préparation des prévisions pour l'année 1976-1977 tiennent compte des facteurs inflationnistes de la façon recommandée.</p>	<p>Voir les commentaires du mois de juin 1976.</p>

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<p>BUDGETS DE GESTION ET ALLOCATION DE FONDS DÉTAILLÉS - SUITE</p> <p>Lorsqu'il faut réduire les budgets déposés, la haute direction devrait indiquer aux administrateurs des centres de responsabilité les niveaux d'activité qui doivent faire l'objet des réductions afin que ceux-ci déposent de nouveau leur budget basé sur les niveaux d'activité réduits. Il faudrait répéter cette opération jusqu'à ce que l'on atteigne un niveau de dépenses acceptable. (3.23)</p> <p>Il faudrait essayer de déterminer, le plus tôt possible, les réattributions de fonds de façon à effectuer les changements en temps opportun. (3.24)</p>	<p>Convenu en principe. On ne dispose pas toujours du temps nécessaire pour effectuer l'opération décrite.</p> <p>Convenu. Le Ministère étudiera les façons d'améliorer les pratiques actuellement en vigueur.</p>	<p>On effectue l'opération recommandée lorsqu'il est possible de le faire.</p> <p>On a établi des nouvelles pratiques qui permettent de faire des réattributions en temps plus opportun.</p>	<p>Voir les commentaires du mois de juin 1976.</p> <p>Voir les commentaires du mois de juin 1976.</p>
<p>SYSTÈMES D'ÉVALUATION DE LA PERFORMANCE OPÉRATIONNELLE (SEPO)</p> <p>Il faudrait intensifier les efforts en vue d'élaborer un système d'évaluation de la performance opérationnelle. (3.25)</p>	<p>Convenu. Les résultats obtenus jusqu'à maintenant sont prometteurs.</p>	<p>Convenu. Les résultats obtenus jusqu'à maintenant sont prometteurs.</p>	<p>On a beaucoup travaillé à la mise sur pied de ce système et le programme se poursuit.</p>

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AUTEUR DES REPONSES DÉFENSE NATIONALE

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<p>SYSTÈME D'ÉVALUATION DE LA PERFORMANCE OPÉRATIONNELLE (SEPO) - SUITE</p> <p>Il faudrait intensifier les efforts déployés en vue d'élaborer un système d'évaluation de la performance opérationnelle. (3.25)</p> <p>Le rapport sur l'efficacité du système d'évaluation de la performance opérationnelle devrait être intégré au système principal de soumission des rapports financiers du centre de responsabilité. (3.26)</p>	<p>Convenu. Les résultats obtenus jusqu'à maintenant sont prometteurs.</p> <p>Convenu en principe. Nous devons effectuer une étude plus approfondie même si le Ministère estime que le système sera intégré en temps voulu.</p>	<p>Convenu. Les résultats obtenus jusqu'à maintenant sont prometteurs.</p> <p>Nous devrions faire les premières démarches afin d'intégrer le système plus tard au cours de l'année.</p>	<p>On a beaucoup travaillé à la mise sur pied de ce système et le programme se poursuit.</p> <p>En raison de la nature de ses activités, le MDN est le ministère qui pose le plus de problèmes en ce qui a trait à la mise en application de ces mesures. Une grande partie de ces fonctions sont de type militaire et opérationnel. Il est très difficile de déterminer leur rendement et leur évaluation est également subjective. Compte tenu de ce qui précède et du fait que la grande part du budget du Ministère est contrôlée centralement, on ne peut accepter la proposition d'intégrer les mesures visant à rendre le système plus efficace au système de soumission des rapports financiers des centres de responsabilité.</p>

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<p>DOSSIERS RELATIFS AU ENGAGEMENTS</p> <p>On maintient des dossiers relatifs aux engagements en ce qui a trait aux dépenses importantes contrôlées par le quartier général, comme les feuilles de paye du personnel civil et militaire. Il n'existe cependant aucun système officiel de dossiers relatifs aux engagements en ce qui a trait aux fonds contrôlés par le biais d'un système de gestion des ressources. On a toutefois rédigé une directive provisoire à ce sujet.</p> <p>La directive provisoire devrait être mise au point et publiée afin de veiller à ce que les administrateurs des centres de responsabilité assurent la tenue de ces dossiers. (3.27)</p>	<p>On a mis au point et publié cette directive.</p>	<p>On a publié la directive. Il faut prendre des dispositions supplémentaires.</p>	<p>On a mis sur pied un nouveau système de contrôle des engagements qui a fait l'objet d'un projet pilote dans un commandement au cours de l'année financière 1977-1978, et qui a donné d'excellents résultats. On évalue actuellement le système afin de déterminer si l'on peut l'adapter aux besoins de tous les commandements et s'il peut être automatisé.</p>

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<p>RAPPORTS FINANCIERS</p> <p>Les rapports du système d'information financière relatifs aux dépenses assumées par les centres de responsabilité ne constituent qu'une faible partie du système de gestion des ressources du Ministère. Il existe un grand malentendu entre la haute administration financière et les administrateurs des centres de responsabilité en ce qui a trait à l'objet et à l'utilisation de ces rapports.</p> <p>Il faudrait réviser le système de gestion des ressources relatif aux dépenses assumées par les centres de responsabilité. Il faudrait s'attarder particulièrement à donner les renseignements en temps plus opportun, à mieux faire connaître les buts du système et à s'assurer que la responsabilité correspond au contrôle, comme il est établi à la section portant sur la comptabilité par centre de responsabilité du présent rapport.</p>	<p>Convenu. On améliore constamment le système d'information financière et l'on compte apporter d'autres modifications en 1976-1977. Un guide de l'utilisateur rédigé à l'intention des personnes qui ne sont pas spécialisées en comptabilité sera distribué au cours de l'année financière 1976-1977.</p>	<p>On améliore constamment le système d'information et l'on compte apporter d'autres modifications en 1976-1977. Le 1^{er} avril 1976, on a mis en oeuvre un nouveau système de soumission des rapports. Le guide de l'utilisateur rédigé à l'intention des personnes non spécialisées en comptabilité sera distribué plus tard cette année.</p>	<p>Ces améliorations ont donné lieu à une étude complète visant à examiner en détail l'ensemble du système d'information financière. Tandis que l'on déterminait de façon plus précise les besoins en matière d'information financière, on a interrompu l'étude en novembre 1977 jusqu'à ce que des progrès soient réalisés sur les plans suivants:</p> <ul style="list-style-type: none"> - l'amélioration du système déjà existant;

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<p>RAPPORTS FINANCIERS - SUITE</p> <p>Il faudrait également préparer un guide de l'usager dans lequel on décrirait le système de gestion des ressources aux gens qui ne sont pas spécialisés en comptabilité. (3.28 et 3.29)</p>			<ul style="list-style-type: none"> - dans de nombreuses études effectuées par la haute direction du gouvernement; et - la mise en oeuvre du système de traitement automatique des données dans les bases. <p>Nous avons rejeté la recommandation relative à la préparation d'un guide de l'usager étant donné que d'autres manuels et directives ministériels ont été améliorés.</p> <p style="text-align: right;">L.E. Davies Assistant Sous-ministre (Finance)</p>

APPENDICE «PA-62»
TRAVAUX PUBLICS CANADA
GESTION ET CONTRÔLE DES FINANCES - SOMMAIRES DES RÉPONSES DU MINISTÈRE

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
DU 31 MARS 1975

DATE 1978-05-09
NOM DU MINISTÈRE/ORGANISME/SOCIÉTÉ
QUI FOURNIT LA RÉPONSE

OBSERVATIONS ET RECOMMANDATIONS	COMMENTAIRES DU MINISTÈRE EN DATE DU MOIS DE JUILLET 1975	COMMENTAIRES DU MINISTÈRE AU 1 ^{ER} AVRIL 1976	COMMENTAIRES DU MINISTÈRE AU 31 MARS 1978
<p>ORGANISATION 4.8</p> <p>Il conviendrait que la fonction financière participe activement à l'élaboration des systèmes de production de données financières qui relèvent d'autres fonctions, et qu'elle soit entièrement responsable de leur contrôle interne.</p>	<p>Nous avons pris des mesures concrètes pour faire en sorte que la fonction financière examine tous les systèmes qui produisent des données financières, afin d'assujettir ces systèmes à un contrôle interne efficace et de les intégrer aux autres systèmes financiers, compte tenu des autres besoins en matière de gestion.</p>	<p>C'est effectué.</p>	
<p>DOTATION EN PERSONNEL DES SERVICES FINANCIERS 4.16</p> <p>Les ressources en personnel financier ne représentent pas les ressources adéquates pour répondre aux besoins croissants d'un ministère aussi important et complexe que celui des Travaux publics. Il y aurait lieu d'entreprendre une étude d'ensemble sur les besoins actuels et futurs en effectifs par rapport aux présentes ressources, en vue de planifier la formation et le recrutement pour rencontrer l'augmentation nécessaire du nombre et de la qualité du personnel financier.</p>	<p>Présentement, le secteur financier est doté d'un personnel hautement qualifié et compétent. Nous entreprendrons néanmoins une étude afin de déterminer les besoins en effectifs supplémentaires, en tenant compte particulièrement des qualités et de l'expérience requises pour les divers postes.</p>	<p>C'est en cours.</p>	<p>Fait.</p>

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OBSERVATIONS ET RECOMMANDATIONS	COMMENTAIRES DU MINISTÈRE DE JUILLET 1975	COMMENTAIRES DU MINISTÈRE AU 1 ^{er} AVRIL 1976	COMMENTAIRES DU MINISTÈRE AU 31 MARS 1978
<p>DOTATION EN PERSONNEL DES SERVICES FINANCIERS (suite)</p> <p>4.17</p> <p>Il y aurait avantage à revoir et, au besoin à renégocier avec le Conseil du Trésor le classement des agents financiers, en comparant leurs attributions avec celles d'employés occupant des postes similaires dans d'autres ministères.</p> <p>4.18</p> <p>Il conviendrait d'instituer un système qui garantirait que chaque agent financier fasse l'objet d'une évaluation au moins une fois par année, conformément aux directives du Ministère en la matière.</p>	<p>Les fonctionnaires supérieurs des finances du Ministère ont déjà pris part à un examen des normes de classification. Ce genre d'étude se poursuivra, car le domaine considéré préoccupe au plus haut point les cadres supérieurs du Ministère.</p> <p>Accepté. Nous veillerons à ce qu'un régime d'appréciation soit appliqué au sein de la fonction financière du Ministère.</p>	<p>On procède effectivement à un examen de la classification des agents financiers de tous les bureaux.</p> <p>C'est fait.</p>	<p>Fait.</p>
<p>QUALITÉ DE LA COMMUNICATION DES EXIGENCES FINANCIÈRES 4.23/24</p> <p>Il faudrait réviser le manuel de la gestion financière en s'inspirant du Guide d'administration financière du Conseil du Trésor. On devrait décrire entièrement, en utilisant conjointement les techniques de graphiques de cheminement et de narration, tous les systèmes qui produisent des renseignements financiers.</p>	<p>Nous travaillons actuellement à la mise au point d'un manuel financier efficace; cependant, nous allons procéder à une nouvelle revue qui tiendra compte des techniques de graphiques de cheminement et de narration proposées.</p>	<p>Une étude est actuellement en cours et porte sur l'utilisation des graphiques et des techniques de description en ce qui concerne les guides actuels du Ministère; elle devrait se terminer au début de 1977.</p>	<p>En cours.</p>

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OBSERVATIONS ET RECOMMANDATIONS	COMMENTAIRES DU MINISTÈRE DE JUILLET 1975	COMMENTAIRES DU MINISTÈRE AU 1 ^{er} AVRIL 1976	COMMENTAIRES DU MINISTÈRE AU 31 MARS 1978
<p>POLITIQUES ET MÉTHODES DE CONTRÔLE DES DÉPENSES 5.8</p> <p>Il y aurait lieu de soumettre au bureau principal des rapports trimestriels donnant les motifs des dérogations discrétionnaires aux exigences du Ministère selon lesquelles on doit solliciter des soumissions pour les baux.</p> <p>5.15</p>	<p>Nous allons mettre au point une méthode de surveillance de l'exercice du pouvoir discrétionnaire au niveau régional.</p>	<p>On envisage une méthode qui serait mise en application vers le mois de décembre de 1976.</p>	<p>Fait.</p>
<p>Il serait bon qu'un fonctionnaire supérieur des finances qui n'a rien à voir avec la comptabilité de la paie retienne les chèques de paie jusqu'au moment où ceux-ci soient remis aux gestionnaires des centres de responsabilité chargé de les distribuer.</p> <p>5.16</p>	<p>Nous acceptons cette proposition et nous y donnons suite.</p>	<p>C'est fait.</p>	
<p>Les bureaux régionaux qui ne vérifient pas chaque mois si leurs registres d'utilisation d'années-hommes correspondent à leurs listes de paie devraient le faire.</p>	<p>Il s'agit là d'une méthode exigée par le Ministère et que nous nous efforcerons de faire respecter plus rigoureusement.</p>	<p>On a de nouveau rappeler aux Administrations régionales et aux Directions de l'Administration centrale, la nécessité de suivre la méthode exigée par le Ministère.</p>	<p>Fait.</p>
<p>CONTRÔLE DES REVENUS Y COMPRIS LES COMPTES À RECEVOIR 5.24</p> <p>Il y aurait lieu d'examiner en profondeur les systèmes de contrôle interne des revenus afin de s'assurer que les revenus sont contrôlés comme il convient.</p>	<p>L'efficacité du contrôle interne des revenus devrait s'accroître sensiblement par suite de la mise en application, le 1^{er} avril 1975, du système de gestion financière ainsi que du contrôle des comptes à recevoir, dont le fonctionnement fera l'objet d'une surveillance étroite au cours des douze prochains mois.</p>	<p>Le processus de contrôle est maintenant instauré.</p>	

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OBSERVATIONS ET RECOMMANDATIONS	COMMENTAIRES DU MINISTÈRE DE JUILLET 1975	COMMENTAIRES DU MINISTÈRE AU 1 ^{ER} AVRIL 1976	COMMENTAIRES DU MINISTÈRE AU 31 MARS 1978
<p>CONTRÔLE DES REVENUS Y COMPRIS LES COMPTES À RECEVOIR (suite)</p> <p>5.25</p> <p>Le Ministère devrait cesser de subventionner les organismes pour les logements qu'ils fournissent dans le Nord.</p> <p>5.26</p> <p>Le règlement actuel du Conseil du Trésor en matière de logement oblige le Ministère à subventionner tous les autres usagers des programmes. Tous les coûts encourus pour fournir pareil service de logement devraient être imputés aux ministères en cause.</p>	<p>Nous tiendrons compte de cette recommandation dans la renégociation des taux.</p> <p>Nous poursuivons actuellement des discussions à ce sujet avec le Conseil du Trésor dans le sens de cette recommandation.</p>	<p>En négociant de nouvelles ententes avec les organismes de remboursement, notre objectif était de permettre un remboursement intégral.</p> <p>Cette question fera l'objet de discussions détaillées avec le Conseil du Trésor au cours des prochains mois, et une demande officielle sera soumise à l'examen du secrétariat du Conseil du Trésor.</p>	<p>Les subventions cesseront à partir du 1^{ER} avril 1978.</p> <p>Cela sera fait à partir du 1^{ER} avril 1978. Voir à ce sujet le Budget des dépenses pour 1978-1979.</p>
<p>TERRAINS, IMMEUBLES ET AMÉLIORATIONS LOCATIVES 6.18</p> <p>Il conviendrait de faire des efforts concertés en vue d'achever le répertoire central des biens immobiliers de façon à accroître son utilité pour tous les ministères et organismes du gouvernement.</p>	<p>Nous sommes d'accord.</p>	<p>Rien n'a encore été fait en ce sens.</p>	<p>Des mesures ont été prises en ce sens et les ministères et organismes envoient des rapports périodiques. Toutefois, quelques sociétés et organismes de la Couronne ne participent pas au Répertoire immobilier central. Ces sociétés et organismes n'étant pas indiqués dans les annexes de la Loi sur l'administration financière visées par la directive, rien ne les oblige à se conformer à notre demande. Le Conseil du Trésor devrait reformuler cette exigence, afin d'inclure aussi ces organismes.</p>

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OBSERVATIONS ET RECOMMANDATIONS	COMMENTAIRES DU MINISTÈRE DE JUILLET 1975	COMMENTAIRES DU MINISTÈRE AU 1 ^{ER} AVRIL 1976	COMMENTAIRES DU MINISTÈRE AU 31 MARS 1978
<p>TERRAINS, IMMEUBLES ET AMÉLIORATIONS LOCATIVES (suite)</p> <p>6.19</p> <p>Il conviendrait que le Ministère établisse, de concert avec le ministère des Approvisionnements et Services, un système en vertu duquel toute acquisition de biens immobiliers par un organisme fédéral serait signalée au Ministère, ce qui permettrait de tenir à jour le registre central des biens immobiliers.</p> <p>Le Ministère ferait bien: 6.20</p> <p>i) de revoir ses systèmes actuels de registres de biens immobiliers et ceux envisagés pour les rationaliser et les coordonner; puis</p> <p>ii) de concilier les autres systèmes et mettre en oeuvre des contrôles portant sur l'aspect financier ou quantitatif de ces systèmes afin de garantir qu'ils demeureront concordants.</p> <p>6.21</p> <p>Dans les coûts reliés aux biens acquis après le 1^{er} avril 1975 et qui doivent figurer comme immobilisations au sein du système de la gestion financière, il y aurait lieu d'inclure tous les coûts directs de même que tous les coûts indirects en cause.</p>	<p>Cette recommandation a du bon et nous l'étudierons avec les responsables des organismes intéressés.</p> <p>Les responsables du système de la gestion financière ont reconnu en partie la nécessité de telles mesures, et des dispositions seront prises pour rationaliser les systèmes en cause et assurer leur coordination permanente.</p> <p>Le système inauguré le 1^{er} avril 1975 prévoit l'inclusion de tous les coûts semblables.</p>	<p>Il y a eu des discussions avec le ministère des Approvisionnements et Services et l'on n'a pas enregistré de progrès jusqu'ici. Le Ministère communiquera incessamment par écrit avec le Ministère susvisé.</p> <p>C'est encore à une étape préliminaire.</p> <p>Les aspects de la faisabilité et de la procédure sont à un stade très avancé et l'on procède actuellement à l'examen des exigences détaillées du système.</p>	<p>Le M.A.S. fournit au Ministère un état analytique des dépenses en matière d'immobilier, engagées par les autres ministères et organismes.</p> <p>Il semble toutefois que l'obtention de détails plus précis nécessite l'approbation de ces ministères et organismes. La mise en oeuvre intégrale de cette recommandation dépasse les pouvoirs de décision et le domaine de compétence du Ministère, et le Conseil du Trésor devrait formuler de nouvelles directives à ce sujet.</p> <p>Le système de numérotation des projets vient d'être approuvé. Ce système permettra d'assurer la concordance de tous les systèmes de registres de biens immobiliers. La mise en oeuvre de cette recommandation est en cours.</p> <p>Le système de numérotation des projets, maintenant approuvé, permettra d'identifier et de regrouper les coûts directs, tant externes qu'interes (traitement payés par le Ministère).</p>

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OBSERVATIONS ET RECOMMANDATIONS	COMMENTAIRES DU MINISTÈRE DE JUILLET 1975	COMMENTAIRES DU MINISTÈRE AU 1 ^{er} AVRIL 1976	COMMENTAIRES DU MINISTÈRE AU 31 MARS 1978
<p>COMPTES À RECEVOIR À LONGUE ÉCHÉANCE 6.27/28</p> <p>Il serait bon que le Ministère détermine la situation de chacun de ses prêts et avances, et qu'il en fasse l'inscription à l'intérieur du système de la gestion financière. Les rapports portant sur les comptes à recevoir devraient, à l'avenir, faire état de tous les prêts consentis, qu'ils soient courants ou non, et inclure des commentaires sur leur condition.</p>	<p>Cette recommandation est maintenant concrétisée grâce à l'application des procédés du système de la gestion financière qui se rapportent aux comptes à recevoir.</p>	<p>C'est fait.</p>	
<p>COMPTES EN FIDÉICOMMIS 6.31</p> <p>Il faudrait réviser le système de contrôle des retenus effectuées sur les paiements aux entrepreneurs afin que la conciliation des comptes et des rapports soit faite plus régulièrement, de manière à relever les articles inhabituels ou en suspens depuis longtemps.</p>	<p>Nous modifierons le système de la façon proposée.</p>	<p>Les propositions sont actuellement à l'étape finale. On envisage de la mettre au point et en application au cours de cette année.</p>	<p>Le système informatisé de comptabilité de projet, en cours d'élaboration, permettra d'obtenir périodiquement des rapports d'apurement et de relever les articles inhabituels ou en suspens depuis longtemps. Nous avons mis en oeuvre un système central de surveillance qui permet de connaître la situation des comptes d'actif ou de passif pendant toute l'année financière. L'exploitation de ce système, d'abord prévue pour décembre 1977, a été reportée à la fin de l'exercice 1978-1979.</p>
<p>VÉRIFICATION INTERNE 7.13</p> <p>Le comité de vérification du Ministère devrait définir les buts et objectifs précis de la division de la vérification interne et participer plus activement à la direction de ses activités.</p>	<p>Cela sera fait.</p>		<p>Fait.</p>
<p>7.14</p> <p>Il y aurait lieu d'entreprendre immédiatement des mesures pour hausser le niveau de compétence professionnelle au sein du service de vérification interne.</p>	<p>Nous en convenons, et nous explorerons tous les débouchés pour parvenir à cette fin, y compris la révision du classement des postes et la rotation du personnel de gestion à l'intérieur du service.</p>		<p>Fait.</p>

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OBSERVATIONS ET RECOMMANDATIONS	COMMENTAIRES DU MINISTÈRE DE JUILLET 1975	COMMENTAIRES DU MINISTÈRE AU 1 ^{er} AVRIL 1976	COMMENTAIRES DU MINISTÈRE AU 31 MARS 1978
VÉRIFICATION INTERNE (suite)			
7.15 Au lieu de faire rapport au directeur des finances, la division de la vérification interne devrait rendre compte de ses travaux à un membre de la haute direction qui serait moins relié aux opérations financières.	Nous allons faire en sorte que la vérification interne ne relève plus directement du directeur des finances.	Un examen de la structure de l'Administration centrale vient d'avoir lieu et il y a eu des changements touchant la filière hiérarchique. Les agents responsables vont redéfinir les fonctions du Comité de vérification ainsi que son mandat.	Fait.
7.16 Il conviendrait, dans le cadre de la vérification, de porter une attention particulière à l'évaluation des systèmes de gestion et de contrôle financiers et aux recommandations qui s'imposent.	Nous reconnaissons le bien-fondé de cette recommandation et nous avons pris des dispositions pour mettre davantage l'accent sur la vérification des systèmes.		Fait.
7.17 Les rapports de vérification devraient mettre les recommandations en relief et comporter un bref compte rendu pour la gestion.	Les rapports de vérification tiendront dorénavant compte de cette recommandation.		Fait.
7.18 Il faudrait que la direction de la vérification interne rédige un rapport annuel à l'intention des membres du comité de direction.	Le Ministère souscrit à cette recommandation et produira ce rapport.		Fait.
CLASSIFICATION DES COMPTES 8.6 Le Ministère devrait entamer des négociations avec le Conseil du Trésor en vue d'agencer son programme par activité d'une manière qui soit plus compatible avec ses opérations.	Des pourparlers à ce sujet sont déjà en cours et vont se poursuivre.	Les discussions se poursuivent et l'on soumettra incessamment une demande officielle à l'examen du Conseil du Trésor.	Quand le Ministère a répondu au Vérificateur général le 1 ^{er} avril 1976, le comité permanent du Sénat n'avait pas encore commencé à étudier cette question. Par conséquent, il a été décidé d'attendre la publication du rapport du Sénat, puis de poursuivre les discussions avec le Conseil du Trésor.

OBSERVATIONS ET RECOMMANDATIONS	COMMENTAIRES DU MINISTÈRE DE JUILLET 1975	COMMENTAIRES DU MINISTÈRE AU 1 ^{er} AVRIL 1976	COMMENTAIRES DU MINISTÈRE AU 31 MARS 1978
<p>PRÉVISIONS DE PROGRAMMES 8.17</p> <p>Le comité de direction aurait avantage à publier chaque année, à l'intention de la gestion régionale, des lignes directrices formelles sur la façon d'élaborer leurs soumissions de prévisions de programmes.</p>	<p>Cette initiative sera prise pour l'établissement des prochaines prévisions de programmes.</p>	<p>Des lignes directrices ont été établies pour la prévision de programmes pour 1977-1978.</p>	<p>1978-05-09</p> <p>Fail.</p>
<p>8.18</p> <p>À plus longue échéance, le Ministère devrait s'efforcer de centraliser davantage l'établissement des prévisions de programmes.</p>	<p>Nous avons l'intention dès l'automne 1975, de centraliser l'établissement des prévisions de programmes.</p>	<p>Nous espérons que cela pourra se réaliser durant la prévision de programmes pour 1978-79, qui devrait commencer à l'automne de 1976.</p>	<p>Fail.</p>
<p>8.19</p> <p>La méthode de planification des dépenses en fonction des coûts unitaires devrait s'appliquer, dans la mesure du possible, à toutes les catégories de dépenses du Ministère.</p>	<p>C'est là la ferme intention du Ministère; nous appliquerons la méthode en question à nos autres catégories de dépenses dès que nous disposerons des données de base voulues.</p>	<p>La méthode s'est maintenant étendue nous l'Administration immobilière et nous avons commencé à la mettre en application à la Direction des services immobiliers, à la Direction du Design et de la construction et Programme administratif.</p>	<p>Nous avons convenu de mettre en oeuvre cette recommandation, mais il nous est encore impossible de préciser une date. La méthode de planification en fonction des coûts unitaires a été adoptée en 1975-1976 par les directions générales de l'Administration immobilière et de Design et construction, puis, en 1976-1977, par les Services immobiliers. En ce qui concerne le programme d'administration, nous poursuivons le travail entrepris.</p>
<p>8.20</p> <p>Il y aurait lieu d'effectuer une analyse et une catégorisation plus poussées des divers genres d'immeubles afin de pouvoir expliquer les disparités régionales et en rendre compte dans l'établissement des prévisions de programmes.</p>	<p>Le Ministère a entrepris de mettre au point et d'adopter graduellement un système de catégorisation selon le genre des immeubles ainsi qu'un ensemble de codes qui correspondent aux catégories établies.</p>	<p>On espère ainsi présenter des rapports à cet égard pour 1976-1977.</p>	<p>Les comparaisons à l'échelon régional exigent une ventilation plus détaillée des données actuelles (c.-à-d. immeubles polyvalents, à usage unique ou à usage spécial). La difficulté réside non seulement dans la catégorisation des types d'immeubles mais aussi dans la détermination exacte des coûts. Toutefois, nous continuons le travail commencé.</p>

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OBSERVATIONS ET RECOMMANDATIONS	COMMENTAIRES DU MINISTÈRE DE JUILLET 1975	COMMENTAIRES DU MINISTÈRE AU 1 ^{ER} AVRIL 1976	COMMENTAIRES DU MINISTÈRE AU 31 MARS 1978
<p>PRÉVISION DES PROGRAMMES (suite)</p> <p>8.21</p> <p>Le Ministère ferait bien de tenter d'obtenir auprès du Conseil du Trésor que celui-ci institue un service officiel de liaison grâce auquel le Ministère pourrait prendre connaissance des projets susceptibles de modifier les besoins des ministères clients en matière de locaux.</p>	<p>Nous poursuivons continuellement nos efforts à cette fin.</p>	<p>Il y a eu quelques progrès en ce sens.</p>	<p>Les ministères clients remettent à Travaux publics Canada des rapports annuels où figurent leurs besoins de locaux, conformément au Guide d'administration des locaux à bureaux, publié en février 1977 par le Conseil du Trésor.</p>
<p>BUDGET PRINCIPAL DES DÉPENSES</p> <p>8.34</p> <p>Il y aurait lieu, dans le budget des dépenses au chapitre des prévisions sur les projets d'investissements, de faire la différence entre les prévisions fondées sur des évaluations de valeurs courantes et celles établies en fonction des marchés fermes.</p>	<p>Nous commencerons cette pratique lors de la présentation du budget des dépenses 1976-1977.</p>	<p>C'est effectué.</p>	
<p>8.35</p> <p>Le Ministère devrait proposer aux organismes centraux compétents que soient portés au crédit du programme du logement les frais des services fournis aux autres ministères, et que les comptes reliés aux sommes ainsi portées au crédit, de même que les comptes-d'ordre pour les frais des usagers de programmes, soient mis à jour en vue de leur inclusion dans les Comptes publics.</p>	<p>Nous discuterons de cette question avec les organismes compétents.</p>	<p>Ce point n'a pas encore fait l'objet de discussions.</p>	<p>Question à l'étude, avec le Conseil du Trésor.</p>

1978-05-09

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OBSERVATIONS ET RECOMMANDATIONS	COMMENTAIRES DU MINISTÈRE DE JUILLET 1975	COMMENTAIRES DU MINISTÈRE AU 1 ^{er} AVRIL 1976	COMMENTAIRES DU MINISTÈRE AU 31 MARS 1978
<p>BUDGET PRINCIPAL DES DÉPENSES (suite) 8.36</p> <p>Dans tous les cas importants de baux avec options d'achat, ayant trait aux propriétés immobilières, il conviendrait que s'appliquent des exigences similaires à celles qui visent les achats ordinaires de biens-capitaux pour ce qui est de la divulgation de renseignements.</p>	<p>Il faudra pour cela que le Conseil du Trésor modifie les exigences applicables aux autres ministères et organismes. Nous en discuterons avec le secrétariat du Conseil du Trésor.</p>	<p>Nous soumettrons officiellement ce point à l'examen du Conseil du Trésor au cours des prochains mois.</p>	<p>Question à l'étude, avec le Conseil du Trésor.</p>
<p>CONTRÔLE BUDGÉTAIRE ET PRÉVISIONS DE CAISSE 8.52</p> <p>Dès que les systèmes de rapports sur la gestion financière et sur la mesure du rendement seront entièrement en état de fonctionner, il y aurait lieu d'enquêter auprès des intéressés pour découvrir dans quelle mesure la gestion est favorable à l'emploi de tels rapports, avec l'intention d'éliminer tous les systèmes manuels de rapports.</p> <p>8.53</p> <p>Les prévisions reliées aux dépenses en capital devraient se fonder principalement sur le système de rapports faisant état des projets en capital, et il faudrait s'assurer immédiatement que ceux-ci donnent lieu à la publication régulièrement de rapports adéquats.</p>	<p>Pareille enquête doit avoir lieu vers la fin de l'année financière 1975-1976.</p> <p>Le Ministère est d'accord et des dispositions ont été prises pour garantir l'exactitude des rapports futurs.</p>	<p>L'examen prévu a eu lieu et à la lumière des changements apportés on envisage d'effectuer un nouvel examen pour l'automne 1976-1977.</p> <p>La haute direction du Ministère réaffirmé le fait qu'il n'y aurait qu'un seul système en ce qui concerne la prévision des projets, et elle a également mis l'accent sur la nécessité d'une prévision réaliste et opportune.</p>	<p>Activité en cours.</p> <p>En cours.</p>

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OBSERVATIONS ET RECOMMANDATIONS	COMMENTAIRES DU MINISTÈRE DE JUILLET 1975	COMMENTAIRES DU MINISTÈRE AU 1 ^{ER} AVRIL 1976	COMMENTAIRES DU MINISTÈRE AU 31 MARS 1978
<p>RAPPORTS FINANCIERS 9.14</p> <p>Afin d'éliminer le double emploi pour le traitement des données, il y aurait lieu de tenter d'obtenir du ministère des Approvisionnements et Services qu'il accepte à ses propres fins les données du Ministère préparées aux fins du système de la gestion financière.</p> <p>9.15</p> <p>Il est à conseiller de bien décrire les méthodes de contrôle servant à la vérification des rapports établis aux fins du système de la gestion financière.</p> <p>9.16</p> <p>Le contenu financier du rapport annuel devrait être augmenté dans le but de produire des renseignements d'ordre financier complets au sujet des activités et de l'exploitation du Ministère.</p>	<p>Des discussions à ce sujet se poursuivent avec le ministère des Approvisionnements et Services depuis quelque temps déjà et elles continueront.</p> <p>La description des méthodes est maintenant complétée.</p> <p>Nous modifierons la présentation financière du rapport annuel en conformité de cette recommandation.</p>	<p>Il y a eu des discussions avec le ministère des Approvisionnement et Services et nous saisissons officiellement ce ministère d'ici le mois prochain.</p> <p>C'est terminé.</p> <p>On procède actuellement à l'examen de propositions de rechange.</p>	<p>On a commencé dans l'administration régionale du Québec à faire des échanges de bandes magnétiques d'ordinateurs, et les résultats sont satisfaisants. Nous prévoyons que les autres administrations régionales commenceront à en faire autant pendant l'année financière 1978-1979.</p> <p>Activité en cours.</p>
	Sous-ministre intérimaire,		

A.J. Perrier

1978-05-09

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISME EN 1976	REponses AU 31 MARS 1978
<p>RESPONSABILITES ET RELATIONS</p> <ul style="list-style-type: none"> La nouvelle organisation décentralisée du Ministère comprend trois niveaux: Le Bureau central, les bureaux régionaux et les bureaux provinciaux. Il faudrait établir et définir, pour les fonctions d'administration financière, la répartition des pouvoirs et des responsabilités entre ces divers niveaux et au sein de chacun d'eux. Le Ministère devrait nommer un fonctionnaire supérieur qui serait chargé de la direction fonctionnelle de l'administration financière, et prévoir cette fonction dans l'organisation décentralisée. 	<p>La répartition des pouvoirs et des responsabilités au sein des divers niveaux a été définie. Un fonctionnaire supérieur chargé de la direction fonctionnelle de l'administration financière a été nommé.</p>	<p>Depuis l'étude effectuée sur le contrôle de la gestion financière, une directive a été insérée dans le Manuel de la gestion financière du Ministère réaffirmant la fonction de l'administration financière.</p>

APPENDICE «PA-63»

REponses A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE le 28 avril 1978

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1976)MINISTÈRE DE L'EXPANSION
ECONOMIQUE REGIONALE

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE le 28 avril 1978

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(31 MARS 1976)MINISTERE DE L'EXPANSION
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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1976	REPONSES AU 31 MARS 1978
<p>GUIDES ET SOURCES DE REFERENCE</p> <ul style="list-style-type: none"> Le Ministère devrait attribuer les pouvoirs et ressources nécessaires pour refondre et garder à jour ses guides sur l'administration financière. Les trois niveaux de l'organisation et l'Administration du rétablissement agricole des Prairies devraient participer à la préparation du guide révisé, lequel devrait contenir des renvois aux systèmes propres aux opérations de chaque unité. 	<p>Les ressources ont été attribuées et la refonte des divers guides sur l'administration financière du Ministère est en cours. Les divers niveaux de l'organisation participeront à cette tâche lorsqu'il le faudra.</p>	<p>Six des sept volumes du Manuel de la gestion financière ont jusqu'ici été publiés. La publication du dernier volume est prévue pour bientôt.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1976	REPONSES AU 31 MARS 1978
<p>COMPTES A RECEVOIR</p> <ul style="list-style-type: none"> Afin d'améliorer le contrôle des comptes à recevoir, le Ministère devrait introduire l'usage des comptes de contrôle. Pour que l'enregistrement soit complet, le Ministère devrait y consigner l'estimation faite par un rapport provisoire du Bureau des services de vérification, sur un projet concernant les cas où une réclamation a été faite mais où le montant à recevoir n'est pas fixé. 	<p>Cette observation s'applique seulement aux comptes à recevoir de nature diverse. L'élaboration d'une méthode de contrôle de ces comptes est en cours. Nous prenons les dispositions nécessaires pour consigner les trop-perçus, sommes déterminées à la suite des rapports provisoires du Bureau des services de vérification, bien que le montant à recevoir ne soit pas fixé.</p>	<p>Le système de comptabilité du Ministère pourvoit à l'usage des comptes de contrôle pour tous les comptes à recevoir. Le Ministère inscrit au titre des comptes à recevoir les trop-perçus que le bureau provincial considère comme étant des sommes à recevoir valides. Les recouvrements possibles font l'objet d'un contrôle comptable.</p>

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<p>SITUATION DE LA VERIFICATION INTERNE</p> <ul style="list-style-type: none"> La vérification interne est l'examen que fait une organisation de ses propres systèmes et contrôles financiers. Le Ministère devrait créer un groupe de vérification financière relevant d'un fonctionnaire supérieur qui n'ait pas de liens avec la fonction financière. 	<p>Nous appliquons actuellement le programme de vérification interne. Nous modifions les rapports hiérarchiques de manière que le groupe chargé de cette vérification soit beaucoup moins lié à la fonction financière concernant les services des ministères situés à l'extérieur d'Ottawa. Nous avons confié la vérification interne du Bureau central du Ministère au Bureau des services de vérification qui relèvera du premier sous-ministre adjoint.</p>	<p>Au cours des trois dernières années, le groupe de vérification interne a procédé à la vérification des systèmes et contrôles du Ministère. Il fait rapport de ses conclusions au sous-ministre adjoint aux Finances et à l'administration et, le cas échéant, au sous-ministre.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1976	REPONSES AU 31 MARS 1978
<p>OBJECTIFS DU MINISTERE</p> <ul style="list-style-type: none"> Il faudrait mentionner dans les objectifs du Ministère que donne le budget des dépenses, l'Administration de rétablissement agricole des Prairies et montrer son rôle opérationnel distinct et son importance au sein du Ministère. 	<p>L'Administration du rétablissement agricole des Prairies est tout à fait intégrée à l'organisation et aux opérations du Ministère. Les programmes dirigés par l'ARAP font partie de l'ensemble des efforts accomplis par le Ministère pour exécuter son mandat. Le Parlement a, chaque année, la preuve que nous faisons cas du rôle opérationnel de l'ARAP puisque des réunions du Comité permanent de l'expansion économique régionale sont fixées dans le but précis d'étudier les opérations de ladite Administration.</p>	<p>Les commentaires du Ministère s'appliquent toujours.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1976	REPONSES AU 31 MARS 1978
NORMALISATION DES CLAUSES FINANCIERES DES ENTENTES	En général, nous utilisons des clauses financières normalisées quand il s'agit de rédiger de nouvelles ententes ou de réviser celles qui existent. Nous avons également fourni les explications des mots-clés. La révision des clauses financières ne se fait pas sans évaluation soigneuse et sans approbation. Les guides financiers du Ministère qui sont actuellement refondus comprendront les clauses recommandées pour les fonctionnaires chargés de rédiger et de négocier les ententes.	Réalisé
PAIE	Nous modifions actuellement nos méthodes de manière à permettre la répartition des fonctions et des responsabilités.	Réalisé

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1976	REPONSES AU 31 MARS 1978
<p>DELEGATION DE SIGNATURE</p> <p>o Il est fait état dans les articles 25, 26 et 27 de la Loi sur l'administration financière de la délégation de signature aux fonctionnaires du Ministère pour engager, dépenser et déboursier les fonds du Ministère. Il faudrait modifier cette délégation de manière que les montants pouvant être autorisés par les fonctionnaires soient fixés en proportion des responsabilités de leur poste. Pour que cette méthode soit efficace, le Ministère doit tenir à jour une liste des pouvoirs de signatures de ces fonctionnaires, de leurs postes et des limites des dépenses autorisées.</p>	<p>La délégation de signature pour engager, dépenser et déboursier les fonds du Ministère dont il est fait état dans les articles 25, 26 et 27 de la Loi sur l'administration financière ainsi que dans la formule de vérification de pouvoirs et de nomination intérimaire, exige que soit vérifié le rapport entre le pouvoir de signature d'un fonctionnaire et les responsabilités de son poste. La liste des fonctionnaires des finances ayant un pouvoir de signature et la formule de vérification de pouvoirs et de nomination intérimaire sont tenues à jour.</p>	<p>Les commentaires du Ministère s'appliquent toujours. En outre, les guides financiers du Ministère sont plus précis pour ce qui est de la politique ministérielle et des pouvoirs délégués en matière de programmes.</p>

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ECONOMIQUE REGIONALE

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1976	REPONSES AU 31 MARS 1978
<p>VERIFICATION DES CONTRATS</p> <ul style="list-style-type: none"> Le Ministère devrait modifier ses systèmes afin d'établir un contrôle général des vérifications de contrats effectuées pour son compte par le Bureau des services de vérification en vue de s'assurer que tous les projets sont vérifiés et que toutes les sommes dues au Ministère sont enregistrées. 	<p>En vertu de la décentralisation, la responsabilité de contrôle des vérifications faites par le Bureau des services de vérification a été confiée aux sous-ministres adjoints chargés des bureaux régionaux. Le Bureau central a gardé la responsabilité des lignes directrices et des critères de vérification à inclure dans les programmes régionaux de vérification; il s'est également chargé de la vérification interne dont le but est d'en assurer la conformité. En raison du grand nombre de projets devant être vérifiés, le Ministère et le Bureau des services de vérification étudient une politique d'utilisation d'échantillonnages statistiques dans ce secteur.</p>	<p>Les commentaires du Ministère s'appliquent toujours. Le Ministère a publié un manuel sur la politique de vérification et il a adopté la méthode de l'échantillonnage statistique. L'administration centrale continue de surveiller la mise en oeuvre de la politique ministérielle.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1976)

MINISTERE DE L'EXPANSION
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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1976	REPONSES AU 31 MARS 1978
<p>RECOUVREMENT DES COUTS DE LOCATION</p> <p>o Le Ministère devrait faire approuver, par le Conseil du Trésor, ses politiques et ses tarifs pour la location de ses biens.</p>	<p>Cette observation s'applique aux locations d'espaces effectuées par l'Administration du rétablissement agricole des Prairies. Nous avons obtenu l'approbation nécessaire du Conseil du Trésor pour les politiques concernant les locations. Les décrets du Conseil autorisent l'ARAP à fixer des tarifs de location comparables à ceux que les gouvernements provinciaux demandent aux entreprises d'exploitation de pétrole et de gaz, et pour certaines locations à des fins d'agriculture. Nous préparerons une présentation au Conseil du Trésor dans laquelle nous demanderons l'autorisation de faire d'autres locations.</p>	<p>Il a été déterminé que le ministre est autorisé à établir les tarifs de location des terrains ou d'octroi de permis. Cette autorisation se trouve dans le Règlement sur la concession et cession à bail des terres publiques.</p>

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<p>BUDGET DES DEPENSES</p> <ul style="list-style-type: none"> L'exposé du budget des dépenses du Ministère présenté au Parlement manque de renseignements importants tels l'indication des engagements financiers continus qui, au 31 mars 1975, s'élevaient approximativement à \$900 millions, soit presque le double de la somme affectée actuellement au Ministère. Ce dernier a, de plus, demandé au Parlement d'approuver une limite de dépenses de \$513 millions pour 1974-75, et de même pour 1975-76. Les dépenses réelles pour 1974-1975 ont été d'environ \$443 millions. Donc, tout en croyant qu'aucune expansion n'était autorisée, le Parlement a autorisé une augmentation de 16% des activités du Ministère. 	<p>La présentation matérielle du budget principal des dépenses au Parlement n'est pas déterminée par le Ministère. La présentation du budget principal des dépenses par laquelle le Ministère demandait une approbation pour un montant de \$513 millions pour 1975-1976, comprenait la prévision d'une somme de \$445 millions pour 1974-1975.</p>	<p>Les commentaires du Ministère s'appliquent toujours.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISME EN 1976	REponses AU 31 MARS 1978
<p>RAPPORTS FINANCIERS DU MINISTERE</p> <ul style="list-style-type: none"> Les rapports de gestion financière mensuels devraient comprendre les sommes courues importantes afin de donner des renseignements plus exactes et plus à jour. Ils devraient donc faire état des sommes courues pour les projets de l'Administration du rétablissement agricole des Prairies et pour les salaires de la plupart des employés du Ministère. Les budgets des centres de responsabilité devraient être révisés au fur et à mesure des besoins, de manière à donner des limites de dépenses pour assurer une gestion financière efficace. 	<p>Etant donné que la différence entre les décaissements et la plus grande partie des dépenses n'est pas importante, il y a vraiment peu à gagner en ajoutant les sommes courues dans les rapports de gestion. L'Administration du rétablissement agricole des Prairies exerce un contrôle détaillé sur les projets qui donne des renseignements financiers exacts au moment voulu. A l'exception des salaires horaires de l'ARAP, les salaires sont compris dans les rapports de gestion du Ministère d'après la comptabilité d'exercice.</p> <p>Les Budgets des centres de responsabilité sont révisés au besoin.</p>	<p>Les commentaires du Ministère s'appliquent toujours. Le Ministère a l'intention d'examiner le système de contrôle des projets et des coûts qui relèvent de l'ARAP.</p> <p>Les commentaires du Ministère s'appliquent toujours.</p>

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<p>METHODE D'EVALUATION DE LA PERFORMANCE</p> <ul style="list-style-type: none"> o Le Ministère doit continuer à élaborer et à appliquer des systèmes officiels de rapports d'évaluation de la performance qui soient appropriées à ses programmes et à ses projets comme moyen d'évaluer l'efficacité de ses activités. o Il faut inclure, dans les nouvelles ententes, les systèmes d'évaluation de la performance et la définition des responsabilités respectives du Ministère et de la province quant aux systèmes à employer pour recueillir et présenter les données. 	<p>Recommandation acceptée.</p> <p>En pratique, toutes les ententes signées avec les gouvernements provinciaux prévoient maintenant une évaluation régulière des réalisations du Ministère. Celui-ci continuera à chercher des moyens d'améliorer ses systèmes pour recueillir et présenter les données.</p>	<p>Le Ministère commencera bientôt l'élaboration de méthodes servant à mesurer la performance de ses projets de développement tel que les subventions au développement régional (LSDR) et son service d'aménagement hydraulique (ARAP).</p> <p>Les commentaires du Ministère s'appliquent toujours.</p>

J. D. LOVE

SOUS-MINISTRE

APPENDICE «PA-64»

DATE: le 28 avril 1978

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES: AFFAIRES DES ANCIENS
COMBATTANTS

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL.	RÉPONSES DE L'ORGANISME EN 1976 RAPPORT	RÉPONSES AU 31 MARS 1978
<p>1. En plus de ses attributions actuelles, le conseiller en gestion financière du Ministère devrait jouer un plus grand rôle fonctionnel par rapport aux contrôles et systèmes financiers et dans le recrutement, le perfectionnement et l'évaluation des agents financiers au service de la gestion du programme.</p>	<p>Notre conseiller en gestion financière assumera sans délais un plus grand rôle de conseiller par rapport aux fonctions, tout en veillant à ne pas empiéter sur les attributions essentielles de la direction du programme.</p>	<p>Conformément à cette recommandation, le rôle de directive technique a été défini dans le document intitulé "Définition de la responsabilité concernant l'administration financière des Affaires des anciens combattants" rédigé par le SMA(AFP) ainsi que dans l'exposé de fonctions révisé du Conseiller en gestion financière du Ministère.</p>
<p>2. Le Ministère devrait procéder périodiquement à des études comparatives de ses ressources et de ses besoins de personnel financier.</p>	<p>Nous le ferons, dans le cadre du nouveau plan de perfectionnement et de remplacement des gestionnaires.</p>	<p>Des formalités pour l'évaluation du rendement et du perfectionnement" ont été présentées dernièrement et elles devraient être prêtes d'ici le 30 avril prochain. Elles comprennent des plans de formation individuelle et des tableaux de remplacement éventuel. Un programme de formation et de perfectionnement au sein des AAC destiné au personnel du secteur financier entrera en vigueur à compter du 1^{er} octobre 1978.</p>
<p>3. Le Ministère devrait instituer un programme global d'orientation de carrière et de perfectionnement professionnel du personnel financier.</p>	<p>Nous passerons en revue notre plan de formation et de perfectionnement des agents financiers.</p>	<p>L'évaluation mentionnée au deuxième paragraphe sera assurée au moyen de la création d'un poste d'agent de formation (secteur financier) qui sera occupé avant la fin du mois de mai prochain.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER		DATE: <u>1e 28 avril 1978</u>
RAPPORT DU VÉRIFICATEUR GÉNÉRAL (31 MARS 1975)		NOM DU MIN./ORGANISME/SOCIÉTÉ AUTEUR DES RÉPONSES <u>AFFAIRES DES ANCIENS COMBATTANTS</u>
OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1976 RAPPORT	RÉPONSES AU 31 MARS 1978
4. Le Ministère devrait passer en revue les descriptions de postes d'agent ayant des attributions financières et les corriger au besoin pour en dégager les fonctions et les attributions de gestion financière.	La teneur et la présentation des descriptions de poste sont bien réglementées. Il serait préférable, avant de faire les améliorations voulues, d'en faire une étude et une analyse plus poussées à l'échelle de la fonction publique.	On a procédé dernièrement à la révision des exposés de fonctions de tous les postes financiers qui relèvent du CGF et on fera de même pour tous les nouveaux postes du groupe FI. Le CGF attache une importance particulière aux nouveaux postes d'agents financiers régionaux.
5. Le Ministère devrait terminer son manuel financier exhaustif.	Nous achèverons le manuel sous peu.	Les autres chapitres des méthodes et lignes directrices du Ministère seront bientôt terminés, de même que le Manuel de gestion des AAC qui énonce entre autres les méthodes de travail de bureau détaillées qui seront en vigueur à compter du 31 décembre 1978.
6. Le Ministère devrait proposer aux organismes qui octroient des pensions d'invalidité et des allocations aux anciens combattants: de déterminer d'avance le total des mensualités; d'établir des mécanismes de contrôle de façon que les versements correspondent au total fixé au préalable; de procéder à des vérifications a posteriori cycliques.	Le traitement de ces paiements a été transféré aux organismes et un tel contrôle fera partie du nouvel ensemble des systèmes de contrôle.	La compilation des totaux de vérification pré-déterminés concernant les versements mensuels s'est avérée très complexe. Les analystes des systèmes financiers de la Direction générale de la gestion financière tentent actuellement de trouver une solution à ce problème. A compter de juin 1979, les pensions et les allocations feront l'objet d'un nouveau programme informatique qui en facilitera le traitement.

DATE le 28 avril 1978

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RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES AFFAIRES DES ANCIENS
COMBATTANTS

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1976 RAPPORT	RÉPONSES AU 31 MARS 1978
7. Les bureaux régionaux et de districts devraient entièrement documenter leurs systèmes de contrôle interne.	Nous documenterons des systèmes de contrôle interne des districts et régions.	La documentation de tous les systèmes sera complétée d'ici le 31 décembre 1978.
8. Le conseiller en gestion financière du Ministère devrait passer en revue les contrôles exercés sur la paie pour voir s'ils sont adéquats.	Nous admettons la nécessité de passer en revue les contrôles internes exercés sur la paie et en avons entrepris l'examen.	Le Manuel de gestion financière du Ministère renferme maintenant une méthode de vérification financière des feuilles de paie (Page 7.4.1.1)
9. Les hôpitaux et les districts devraient faire parvenir régulièrement des rapports détaillés sur l'état des comptes à recevoir au bureau principal du programme des services de traitement qui les passerait en revue et leur donnerait suite.	Le bureau principal du programme recevra régulièrement ces rapports à des fins de contrôle.	Des rapports trimestriels sont en cours de préparation. Un système révisé concernant la comptabilité, la vérification et l'établissement du revenu ainsi que les dettes actives en souffrance est actuellement en vigueur et les opérations devraient être terminées d'ici le 31 décembre 1978.
10. La partie importante des frais qui ne peut être recouvrée en raison des tarifs de la facturation du programme des services de traitement devrait être signalée dans les rapport financiers internes.	Les rapports internes signaleront désormais la partie des frais qui ne peuvent être recouverts.	On a fait l'ébauche d'une nouvelle ligne de conduite concernant tous les aspects du taux de revenu journalier. Elle reste à être approuvée par les cadres supérieurs.

DATE le 28 avril 1978

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

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(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL.	RÉPONSES DE L'ORGANISME EN 1976 RAPPORT	RÉPONSES AU 31 MARS 1978
11. Il faudrait vérifier avec les dépenses annuelles d'équipement le prix de tous les achats inscrits dans les registres quantitatifs de stocks.	Nous prendrons les mesures qui s'imposent.	Une système informatisé de contrôle des stocks destiné à la conciliation des dépenses annuelles en fonction des inventaires de matériel entrera en vigueur à compter du 1 ^{er} avril 1978.
12. Le Ministère devrait avoir des comptes de contrôle pour tenir compte provisoirement de ses engagements relatifs aux indemnités de traitement.	Nous prendrons les mesures qui s'imposent.	Au cours de 1978-1979, les allocations pour soins, y compris les soldes actuels des comptes fiduciaires seront portées au crédit et feront l'objet d'un contrôle continu. Ces comptes disparaîtront par le fait même.
13. Le Ministère devrait soumettre à un examen rigoureux les listes des indemnités de traitement encourues et faire régulièrement, par échantillonnage, une vérification a posteriori des débours.	Nous prendrons les mesures qui s'imposent.	Recommandation en vigueur.
14. Un système de rotation du personnel qui s'appliquerait au service de vérification interne, devrait être instauré pour permettre de recruter des personnes d'avenir.	Grâce à notre nouveau plan de perfectionnement et de remplacement de gestionnaires, nous pourrions trouver des personnes d'avenir, tant chez les FI qu'ailleurs, et les préparer à la rotation du personnel par le biais de la vérification interne. Cependant, le gouvernement aurait de plus en plus besoin d'étudier la possibilité d'accorder des avantages aux vérificateurs tenus de beaucoup voyager.	Le programme de formation et de perfectionnement au sein des AAC visant le personnel du secteur financier et devant entrer en vigueur en octobre 1978 pourra s'avérer un moyen pour trouver une solution au problème de la dotation en personnel du secteur de la vérification interne.

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AUTEUR DES RÉPONSES AFFAIRES DES ANCIENS
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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1976 RAPPORT	RÉPONSES AU 31 MARS 1978
15. Le Ministère devrait soumettre à la vérification interne les dépenses qui ne sont pas actuellement vérifiées.	Nous accorderons une attention particulière aux secteurs mentionnés lorsque nous planifierons la vérification à l'avenir.	Recommandation en vigueur.
16. Le Ministère devrait redéfinir les activités et sous-activités des programmes de l'administration et des services de traitement, et les présenter à l'approbation du Conseil du trésor.	Nous acceptons de le faire, à la condition que, si l'on décide de subdiviser le programme d'administration, on ne déroge pas aux usages généralement pratiqués au gouvernement.	A compter du 1 ^{er} avril 1978, les programmes de l'Administration et des Services de traitement sont devenus des activités intégrantes du programme des Affaires des anciens combattants. D'autres révisions des structures d'activité et de sous-activité ont été préparées et présentées au Conseil du Trésor aux fins d'approbation. Les révisions, qui visent à structurer les activités de sorte à ce qu'elles correspondent à nos domaines de résultats-clés, commenceront à compter du 1 ^{er} avril 1979, si elles sont acceptées.
17. Prenant appui sur ses plus récents renseignements, le Ministère devrait indiquer dans ses prévisions de programme le moment où il envisage de transférer un hôpital, ce qui lui en coûtera, ce qu'il épargnera ainsi que les autres répercussions.	Puisque les transferts sont imprévisibles et que nous ne devons pas prendre position avant les négociations, il n'est pas souhaitable de divulguer les détails des transferts.	Aucune modification apportée à la recommandation antérieure.

DATE le 28 avril 1978

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES AFFAIRES DES ANCIENS
COMBATTANTS

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1976 RAPPORT	RÉPONSES AU 31 MARS 1978
18. Le Ministère devrait s'arranger pour que la haute direction remette sérieusement en question tous les principaux éléments du budget de programme.	Nous acceptons de le faire, et la haute direction a déjà entrepris systématiquement le travail à l'occasion des dernières prévisions de programme.	Recommandation en vigueur.
19. Le Ministère devrait intégrer de façon formelle, la planification budgétaire dans le programme d'administration.	Nous avons maintenant intégré de façon formelle la planification budgétaire dans le programme d'administration.	Recommandation en vigueur.
20. Le Ministère devrait réviser ses budgets d'exploitation lorsqu'il y a un changement de circonstances suffisamment important.	Nous acceptons de le faire.	Recommandation en vigueur.
21. Le Ministère devrait prévoir dans le budgets d'exploitation, des affectations séparées pour les frais incontrôlables.	Nous acceptons la recommandation en principe; chaque programme en étudiera l'application à tous les cas pertinents.	On a établi des affectation séparées pour certains secteurs incontrôlables, tels que les comptes du régime du libre choix du médecin.
22. Le Ministère devrait prévoir un système de rapports de gestion financière fondé sur les résultats, afin de faire ressortir les écarts.	Nous sommes parfaitement d'accord et procédons actuellement à d'importantes études qui permettront, une fois terminées, de mettre en place le système nécessaire.	Le SMPO est utilisé pour étayer tous les mémoires de prévisions de programme, sauf celui de l'administration du Ministère qui est entré en vigueur le 1 ^{er} février dernier et pour lequel on a conservé des statistiques de volume de travail. Il faut encore apporter d'autres améliorations à la plupart des systèmes avant que les données puissent être utilisées dans les rapports financiers mensuels.

DATE le 28 avril 1978

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES AFFAIRES DES ANCIENS
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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL.	RÉPONSES DE L'ORGANISME EN 1976 RAPPORT	RÉPONSES AU 31 MARS 1978
<p>23. Le Ministère devrait mettre à profit les techniques de mesure de rendement dans les secteurs chargés du traitement de la documentation.</p> <p>24. Le Ministère devrait définir et documenter comme il faut le partage, entre lui-même et le ministère des Approvisionnements et Services, des attributions en matière de traitement des données.</p> <p>25. Le Ministère devrait évaluer s'il ne serait pas réalisable et avantageux d'adopter dans ses hôpitaux les systèmes comptables et les systèmes de rapport financiers des provinces.</p>	<p>Nous acceptons la recommandation en principe, et croyons que ce serait une application possible du système de mesure de rendement de l'exploitation (S.M.R.E.).</p> <p>Nous acceptons la recommandation et avons entrepris de définir et de documenter les attributions en matière de traitement des données.</p> <p>Les quelques divergences qui demeurent n'ont jusqu'ici posé de problèmes ni pour les affaires courantes ni pour la réalisation des accords de transfert; nous rejetons donc la recommandation.</p>	<p>Voir la réponse à la recommandation n° 22.</p> <p>On peut trouver des définitions et de la documentation relatives aux responsabilités dans diverses notes de service et lettres.</p> <p>L'étude qu'a mené un expert-conseil en services hospitaliers est presque terminée, et un système visant à assurer la compatibilité du système de rapport hôpital-hôpital provincial entrera en vigueur à compter du 1^{er} avril 1979.</p>
		<p>ORIGINAL SIGNED BY ORIGINAL SIGNÉ PAR N. VAN DUJYVENDYK</p> <hr/> <p>W.B. Brittain Sous-ministre</p>

APPENDICE «PA-65»

DATE _____

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

RAPPORT DU VERIFICATEUR GENERAL
31 MARS 1975)

NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REPONSES

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>Le Secrétariat devrait préciser très clairement à son personnel et au Service canadien des pénitenciers son rôle et ses objectifs à long terme.</p>	<p>Recommandation acceptée. Nous attacherons la plus haute importance aux communications avec le Secrétariat et les autres organismes du Ministère.</p>	<p>On a précisé le rôle du Secrétariat par rapport aux autres éléments du Ministère. Divers comités permanents ont été mis sur pied et veilleront à ce que les politiques et autres questions d'intérêt commun fassent l'objet de consultations et d'une coordination</p>
<p>On devrait accroître la responsabilité fonctionnelle du Conseiller principal en politiques financières en ce qui concerne les opérations financières courantes.</p>	<p>Recommandation acceptée. Les mesures correctives nécessaires ont été prises.</p>	<p>Le Conseiller principal en politiques financières est maintenant chargé de toutes les questions de finances et de comptabilité.</p>
	<p>EN 1977 WILSON REUNIONS DE L'ORGANISME</p>	<p>Adnré Bissonnette Solliciteur général adjoint du Canada</p>

Comptes publics

APPENDICE «PA-66»

DATE: Le 11 avril 1978.

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1975)

MINISTERE D'ETAT
AFFAIRES URBAINES

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>ORGANISATION DU SERVICE DES FINANCES ET DE LA COMPTABILITE</p> <p>Etant donné la structure et l'importance actuelle du Département, de même que la nature des activités présentes, l'utilité pratique d'un service centralisé de finances ne fait aucun doute, car il permet d'assurer l'efficacité et le rendement de la gestion et du contrôle financiers des opérations du Département.</p> <p>Cette organisation a cependant été moins efficace que prévu par suite du manque de concertation et de coordination entre les divers membres du Département quant à la gestion et au contrôle financiers. Les directions générales et les sections administratives semblent faire abstraction de certaines attributions et exigences déterminées, sans considération des besoins et de la collaboration d'autres sections. Les diverses unités choisissent et appliquent chacune de son côté les mesures qui leur semblent s'imposer en matière de systèmes de gestion et de contrôle financiers. Cela pourrait occasionner des inconséquences et de lacunes dans le contrôle interne, sans parler du double emploi des fonctions.</p>	<p>En raison de leur centralisation, les services financiers entrent souvent en rapport avec les directions générales afin de connaître leurs exigences et les conseiller sur tous les aspects de la gestion et du contrôle financiers.</p>	<p>Le département a déjà formalisé et communiqué aux fonctionnaires ses procédures financières au moyen du Guide de Gestion Financière.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSES DE L'ORGANISME EN 1975 RAPPORT	REPOSES AU 31 MARS 1978
<p>Chaque direction générale du Département devrait désigner une personne au niveau de la gestion possédant les qualités voulues comme son représentant financier.</p> <p>Il conviendrait de former un comité comprenant le directeur du personnel, des finances et de l'administration, ses trois agents en chef et les représentants financiers des deux directions générales pour traiter des questions administratives et financières rattachées au fonctionnement des directions générales.</p> <p>DESCRIPTION DE POSTE</p> <p>Il convient de mettre à jour les descriptions de poste des employés qui exercent des fonctions d'ordre financier et qui ne relèvent pas de la division des finances, et il y aurait lieu de revoir les descriptions régulièrement par la suite en mettant davantage l'accent sur les aspects financiers des postes.</p> <p>COMMUNICATIONS DES EXIGENCES FINANCIERES</p> <p>Dans le système actuel, une grande partie des renseignements et connaissances essentiels à son fonctionnement reste l'apanage de quelques uns, sans être décrits suffisamment ou transmis comme il convient.</p>	<p>D'accord. La fonction existe déjà dans certains cas et va devenir officielle et obligatoire.</p> <p>D'accord. Mais le comité ne peut se limiter aux deux directions générales, car il faut également tenir compte des directions indépendantes.</p> <p>Entendu. Nous tiendrons compte de cette recommandation lorsque se fera, au cours des douze prochains mois, la révision du classement des postes dans les diverses directions.</p>	<p>Le département considère que les matières financières et administratives devront être traitées au niveau du Comité exécutif plutôt qu'un sous-comité. Cette méthode rencontre les besoins de la réorganisation.</p> <p>La révision du classement des postes dans les diverses directions est maintenant terminée, tenant compte de cette recommandation.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISME EN 1975 RAPPORT	REponses AU 31 MARS 1978
<p>Il s'ensuit que les employés ne connaissent pas ou ne comprennent pas toujours comme il le faut leurs attributions, que les méthodes approuvées ne sont peut-être pas toujours appliquées de la même manière, qu'on ne tient parfois pas suffisamment compte des exigences financières, et que la planification n'est pas toujours systématique et bien organisée.</p> <p>Le chef des finances devrait s'occuper de faire mettre au point un manuel d'administration financière et de le faire distribuer aux membres intéressés du personnel du Département.</p> <p>Il y aurait lieu de se servir davantage de notes de service précises, en veillant à ce que celles-ci soient dûment acheminées et signées et qu'on leur donne la suite voulue.</p>	<p>D'accord. L'ébauche du manuel en question est en cours d'achèvement et il sera publié dans les meilleurs délais.</p> <p>Cette recommandation sera étudiée.</p>	<p>Le Guide de gestion financière a été complété et publié en 1977/78.</p> <p>Ceci a été fait.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISME EN 1975 RAPPORT	REponses AU 31 MARS 1978
<p>REPARTITION DES POUVOIRS FINANCIERS EN VERTU DE LA LOI SUR L'ADMINISTRATION FINANCIERE</p> <p>Il conviendrait de modifier les documents comptables qu'utilise le Département afin d'y réserver un espace où on indiquerait l'article de la Loi sur l'administration financière aux termes duquel l'autorisation est donnée.</p> <p>Le directeur du personnel, des finances et de l'administration devrait veiller à ce que les cartes de spécimen de signature du Département soient à jour et que le ministre des Approvisionnements et Services soit informé de tout changement.</p> <p>CONTROLE DES DOCUMENTS ORIGINAUX</p> <p>Parce que les originaux des demandes de chèque ne sont contrôlés qu'après avoir été approuvés en vertu de l'article 27 de la Loi sur l'administration financière, il se peut que des factures s'égarent, que le paiement des fournisseurs accuse des retards et que les rapports financiers soient faussés.</p>	<p>C'est le ministère des Approvisionnements et Services qui conçoit les formules de demande de chèque. L'approbation du paiement des factures se fait toujours en conformité de l'article 27 de la Loi sur l'administration financière. L'emploi à cette fin d'un cachet ne semble pas aller à l'encontre des lignes directrices du Conseil du trésor.</p> <p>Cela a été fait.</p>	<p>Les documents comptables appropriés ont été modifiés autant que possible.</p> <p>Cela a été fait.</p>
<p>Il y aurait donc lieu de consigner pour contrôle sur un brouillard les documents originaux provenant des fournisseurs avant de faire les demandes de chèque.</p>	<p>D'accord. Il est souhaitable d'adopter le système proposé dans les cas où les effectifs le permettent.</p>	<p>Les documents originaux sont contrôlés au moyen de registre de comptes.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSES DE L'ORGANISME EN 1975 RAPPORT	REPOSES AU 31 MARS 1978
<p>SEPARATION DES TACHES</p> <p>On a relevé des cas où des erreurs ou fraudes auraient pu passer inaperçues en raison du cumul des tâches remplies par un employé et du fait que le travail de celui-ci n'était pas automatiquement vérifié par un autre employé.</p> <p>Le directeur du personnel, des finances et de l'administration devrait s'assurer que le mode de répartition des tâches répond aux besoins du contrôle interne pour tous les postes du Département.</p> <p>CONTROLE DES AVANCES ET DES COMPTES A RECEVOIR</p> <p>Il arrive, bien que peu fréquemment, que la comptabilité des comptes à recevoir pose des problèmes, en raison surtout du fait que les services financiers et la section du personnel n'ont pas de méthode conjointe de surveillance sur les avances de traitement et sur les marchés de services personnels.</p>	<p>Lors de l'établissement des systèmes, le maximum a été fait pour répartir les tâches entre les membres du personnel disponible en tenant compte des principes fondamentaux du contrôle interne. Toutefois, on corrigera les lacunes qui subsistent.</p> <p>Les problèmes de communication qui existent entre les divisions des finances et du personnel résultent de la séparation de ces deux services; ils seront résolus à la suite de notre installation dans nos nouveaux locaux en septembre 1975.</p>	<p>La réorganisation du département et de la direction des services financiers assure la répartition des tâches pour répondre aux besoins de cette recommandation.</p> <p>Ce problème a été rectifié.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISME EN 1975 RAPPORT	REponses AU 31 MARS 1978
<p>Il conviendrait que le chef des finances veille à ce qu'on revoie les marchés et les ententes en vue du recouvrement éventuel de dépenses.</p> <p>VERIFICATION INTERNE</p> <p>Il conviendrait que le Bureau des services de vérification effectue une vérification interne annuelle du Département. Ce Bureau devrait définir, en accord avec le directeur du personnel, des finances et de l'administration et le chef des finances, l'étendue de sa vérification; mais c'est au secrétaire du Département qu'il devrait remettre ses conclusions et recommandations pour étude, discussion et décision finale.</p>	<p>La division des finances confronte toutes les factures certifiées avec les marchés y afférents. Les paiements ne sont effectués que s'ils sont en conformité avec les modalités de ces marchés. L'incident relevé par l'équipe d'étude constitue un cas isolé, qui ne reflète pas la réalité habituelle.</p> <p>Nous allons étudier davantage cette recommandation.</p>	<p>Ce problème a été corrigé par la formation du groupe de contrôle et coordination des projets. Cette formation a grandement amélioré la fonction de contrôle des contrats.</p> <p>Ceci a été fait.</p>
<p>OBSERVATIONS ET RECOMMANDATIONS</p>	<p>EN 1975 RAPPORT REponses DE L'ORGANISME</p>	<p>REponses AU 31 MARS 1978</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REponses DE L'ORGANISME EN 1975 RAPPORT	REponses AU 31 MARS 1978
<p>PROGRAMME DE TRAVAIL</p> <p>Les dernières prévisions de programme ne donnent pas d'indications précises sur l'affectation et l'utilisation future des ressources. Le personnel de la division des finances aide les gestionnaires à établir leurs prévisions, mais ceux-ci ne disposent pas de connaissances, du personnel de soutien, des guides et autres publications du gouvernement, des instructions départementales et des données historiques détaillées nécessaires pour dresser des projets valables à long terme sur le plan financier. De plus, le Département n'a pas de méthode officielle pour évaluer des projets, remanier les ordres de priorité ou redistribuer les ressources.</p> <p>S'étant rendu compte de la situation au début de 1974, le Département a entrepris, comme première étape dans la préparation de la description de ses plans de programmes de travail à long terme et de leurs priorités, d'établir le degré d'importance de ses principaux projets qu'ils soient déjà en cours d'exécution ou proposés, et de déterminer pour chacun d'entre eux les ressources en effectifs et les échéances respectives.</p>	<p>Il y aurait lieu d'approfondir cette recommandation. Il serait peut-être souhaitable de contrôler l'efficacité des programmes, mais cette tâche s'avérerait extrêmement difficile dans le cas de la plupart des projets entrepris par ce Département.</p>	<p>Cette recommandation a été considérée et exécutée lors de la réorganisation du département. Les systèmes de planification et de contrôle des projets, présentement en vigueur, assurent l'implication de la direction dans la préparation des budgets et dans le développement du programme de travail.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>Il conviendrait de donner la priorité à la mise au point, la description et l'instauration du programme de travail du Département.</p> <p>CONTROLE BUDGETAIRE</p> <p>Le système actuel rend compte des dépenses au niveau des activités principales, mais non des coûts qui s'inscrivent au niveau des projets ou des sous-activités. Il y aurait donc lieu de le perfectionner de façon qu'il produise des données suffisamment détaillées pour permettre un contrôle budgétaire efficace.</p> <p>Le chef des finances devrait mettre au point, décrire et appliquer un système qui permette de recueillir des données financières sur les coûts au niveau des projets ou des sous-activités.</p>	<p>Convenu. Ce travail est en cours.</p> <p>Il a déjà été recommandé dans le passé de déclarer les comptes au niveau des projets. Cependant, l'établissement de rapports à ce niveau exigerait l'instauration d'un système qui permette de rendre compte de l'emploi du temps des employés intéressés, et aucun système du genre ne s'est avéré acceptable jusqu'à maintenant. Il faudra obtenir l'aide des gestionnaires intéressés pour l'élaboration d'un tel système. Il s'agit là d'un objectif souhaitable, à la réalisation duquel on travaillera dès que le personnel requis sera disponible.</p>	<p>Ceci a été complété.</p> <p>Un système de rapports concernant les projets a été développé et exécuté. Le département n'a pas cru nécessaire d'inscrire les coûts au niveau des sous-activités. Les données au niveau des projets et de l'organigramme rencontrent les besoins du département.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSES DE L'ORGANISME EN 1975 RAPPORT	REPOSES AU 31 MARS 1978
<p>Il conviendrait que tous le gestionnaires des centres de responsabilité prennent directement part à l'établissement de leur budget. Il faudrait également qu'ils disposent des données financières nécessaires pour pouvoir vérifier les rapports financiers, et rédiger des rapports détaillés sur les écarts ainsi que des rapports analytiques.</p> <p>Tous les gestionnaires de centres de responsabilité devraient rédiger en temps opportun des rapports périodiques explicatifs sur les écarts, que le chef des finances examinerait dans le cadre de l'étude de son rapport financier.</p> <p>CODAGE DES DONNEES RELIEES AUX OPERATIONS</p> <p>Le processus centralisé de codage ne parvient pas à sensibiliser les sections non financières du Département à l'aspect financier des opérations et accroît inutilement leur dépendance à l'égard de la section des services financiers. Les sections non financières devraient développer leur connaissances en matière de finance et assumer des responsabilités supplémentaires dans ce domaine. Il y aurait donc lieu de répartir le codage des documents entre les divers centres de coûts et de responsabilité du Département.</p>	<p>La plupart des gestionnaires des centres de responsabilité participent déjà directement à l'établissement de leur budget, dans les limites que leur imposent le gouvernement et le Département. Ils reçoivent déjà les données financières dont ils ont besoin pour vérifier les rapports financiers. Mais il arrive souvent que faute de personnel, ils ne peuvent effectuer des vérifications plus poussées.</p> <p>On a pris note de cette recommandation. Voir ce qui précède.</p> <p>Nous en convenons. C'est ce à quoi visait le manuel de codage, et des mesures seront prises pour initier le personnel de soutien de chaque centre de responsabilité à l'emploi de ce manuel.</p>	<p>Ceci a été fait lors de l'exécution d'un système de renseignement à la gestion.</p> <p>Ceci a été fait.</p> <p>Ceci a été fait autant que possible.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSES DE L'ORGANISME EN 1975 RAPPORT	REPOSES AU 31 MARS 1978
<p>Il serait bon que les employés des divers centres de responsabilité soient tenus de réviser une fois par mois la liste détaillée des opérations qui se rattachent à leur domaine particulier de responsabilité.</p> <p>BUDGET PRINCIPAL DES DEPENSES</p> <p>Les opérations de compilation et de conciliation ayant trait aux prévisions de programme et au budget principal des dépenses, devraient être décrites afin de faire apparaître plus clairement dans chaque cas le processus menant à la fixation des chiffres définitifs.</p> <p>SYSTEME DE RAPPORTS DU MINISTERE DES APPROVISIONNEMENT ET SERVICES</p> <p>La section des services financiers du Département devrait veiller à ce qu'on inscrive les opérations financières aussitôt que possible dans les registres financiers du Département afin que les données financières fournies chaque mois aux gestionnaires des centres de responsabilité soient plus précises.</p>	<p>Là encore, c'est une question de disponibilité des effectifs.</p> <p>Entendu, nous appliquerons cette recommandation.</p> <p>D'accord. Le Département prend actuellement des dispositions pour améliorer le traitement des données se rapportant aux opérations financières.</p>	<p>Ceci a été fait.</p> <p>Ceci a été fait.</p> <p>Cette situation a été corrigée par l'exécution d'un système de comptabilité automatique au sein du département.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>Le chef des finances devrait instituer et décrire des méthodes adéquates qui permettent à son personnel d'effectuer en temps voulu les opérations qui s'imposent en fin de mois en ce qui concerne la conciliation des données d'entrées et de sorties, à la concordance des registres auxiliaires, à la concordance entre chacun des rapports du ministère des Approvisionnement et Services, à la révision et la rectification des montants non valides, et à l'examen des codes utilisés lors de l'enregistrement des opérations en vue de s'assurer qu'ils correspondent aux faits actuels connus.</p> <p>En vue d'améliorer les services reçus du ministère des Approvisionnement et Services, le Département devrait nommer un agent de liaison chargé avec son homologue du M.A.S.</p>	<p>Nous sommes d'accord. Cela sera fait.</p> <p>C'est le chef des services financiers qui a jusqu'ici assuré la liaison avec le ministère des Approvisionnement et Services. On s'est efforcé autant que possible d'obtenir une amélioration au service fourni par ce ministère et on continuera de le faire.</p>	<p>Ceci a été fait.</p> <p>Ceci a été fait autant que possible.</p> <p style="text-align: center;">_____ Secrétaire</p>

APPENDICE «PA-67»

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE 25 avril 1978

RAPPORT DU VERIFICATEUR GENERAL

(31 Mars 1976)

CORPORATION DU CENTRE NATIONAL DES ARTS

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPOSE AU 31 MARS 1977	REPOSE AU 31 MARS 1978
En aucun cas, un fonctionnaire ou employé du Centre ne devrait contrevenir aux règlements régissant les pouvoirs financiers et l'exécution des documents et procédés.	Le Centre prend les mesures nécessaires pour que tous les membres de son personnel obéissent à ses règlements.	Pour qu'il y ait observation des règlements, nous avons approuvé une ligne de conduite qui assure le contrôle financier des dépenses.	Cette politique est en vigueur.
Tout document de nature contractuelle devrait porter la signature d'un deuxième fonctionnaire du Centre, de préférence le fonctionnaire supérieur des finances, pour confirmer qu'il y a respect des pouvoirs financiers ainsi que stipulés dans les règlements et dans le guide de la politique et des procédés.	Le sous-directeur général ou son représentant sera cosignataire de tous les contrats autres que les contrats de programmes. Le	Un exposé de principes est en cours de rédaction afin que cette mesure soit appliquée.	Les listes des pouvoirs de signature en matière financière et les procédures de révision des contrats sont maintenant en vigueur.
Pour souligner l'importance de la fonction financière au sein du Centre la direction de l'administration devrait s'appeler la Direction des Finances et de l'Administration et le fonctionnaire qui en est responsable devrait avoir le titre de sous-directeur général des Finances et de l'Administration.	Etant donné que le service du Personnel est une autre fonction importante qui relève du sous-directeur général, la direction portera désormais le nom de "direction des Finances, du Personnel et de l'Administration".	La direction porte maintenant le nom de "direction des Finances, du Personnel et de l'Administration".	Même réponse qu'au 31 mars, 1977.

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL.	REPOSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPOSE AU 31 MARS 1977	REPOSE AU 31 MARS 1978
<p>Les attributions et responsabilités liées à la fonction financière devraient être étendues pour comprendre les analyses des tendances des coûts et l'élaboration de propositions visant à réduire les coûts.</p>	<p>Le département des Finances fournira, avec les rapports financiers mensuels, des analyses des tendances des coûts. Les propositions visant à réduire les coûts constituent une responsabilité dont se préoccupent tous les niveaux de la gestion, y compris les gestionnaires de la direction des Finances, du Personnel et de l'Administration.</p>	<p>On a commencé à fournir des analyses des tendances et des coûts.</p>	<p>En vigueur.</p>
<p>Le fonctionnaire supérieur des finances devrait avoir seul le pouvoir et la responsabilité d'approuver les méthodes de comptabilité financière. Il devrait aussi participer au processus de sélection chaque fois qu'il s'agit d'un poste comportant des responsabilités financières.</p>	<p>Des dispositions sont prises pour que l'autorisation du fonctionnaire supérieur des finances soit obtenue avant la mise en application de tous systèmes financiers comptables. De même, on consultera ce dernier lors de la sélection et de la nomination du personnel lorsqu'il s'agira de postes comportant des responsabilités financières, mais ne relevant pas de la direction des Finances, du Personnel et de l'Administration.</p>	<p>Cette façon d'agir à actuellement cours.</p>	<p>En vigueur.</p>
<p>Il faudrait effectuer une étude pour déterminer la portée et les raisons du double emploi des fonctions comptables et y mettre fin.</p>	<p>Le directeur des finances a été chargé d'étudier tous les systèmes comptables en vue de mettre fin au double emploi des fonctions.</p>	<p>L'examen, présentement en cours, relativement à l'amélioration des rapports financiers mettra fin au double emploi des fonctions.</p>	<p>Le duplicata non nécessaire de la comptabilité a été éliminé.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPOSE AU 31 MARS 1977	REPOSE AU 31 MARS 1978
<p>La direction des Finances et de l'Administration devrait, au nom de la haute direction, coordonner l'élaboration et l'application générales des systèmes d'information automatisées en matière de finances et de gestion ainsi que les tâches connexes de planification à long terme.</p> <p>COMMUNICATION DES EXIGENCES FINANCIERES</p> <p>La partie financière du guide de la politique et des procédés devrait être mise à jour et élargie, et elle devrait être appliquée afin d'assurer:</p> <ul style="list-style-type: none"> un enregistrement convenable des opérations comptables concernant les revenus et dépenses, l'actif et le passif et leur conformité à la politique approuvée; la compréhension de principe et l'application pratique des contrôles internes, et une formation plus rapide et plus appropriée du personnel. 	<p>La fonction qui consiste à coordonner l'élaboration et l'application générales des systèmes d'information automatisées en matière de finances et de gestion relève maintenant du directeur général adjoint. Dans ce domaine, la planification à long terme est la responsabilité de tous les gestionnaires du Centre.</p> <p>Un groupe d'étude dirigé par le directeur des finances revoit actuellement le contenu du guide de la politique et des procédés et s'occupe des questions financières en vue de mettre à jour la matière et de veiller à ce qu'elle soit complète. Nous entreprendrons la formation du personnel du Centre national des Arts au fur et à mesure que de nouvelles politiques, de nouveaux systèmes et procédés seront mis au point et appliqués.</p>	<p>Cette façon d'agir a actuellement cours.</p> <p>Un programme a été mis en train; la politique au niveau de la Corporation et les méthodes financières internes sont actuellement à l'étude.</p>	<p>En vigueur.</p> <p>Nous avons progressé quand à la préparation de la partie du manuel concernant les finances. Nous prévoyons la compléter pendant l'année budgétaire 1978-79.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPOSE AU 31 MARS 1977	REPOSE AU 31 MARS 1978
<p>VENTES D'ABONNEMENTS</p> <p>A cause des politiques de fixation des prix du Centre, en ce qui concerne précisément la vente des séries d'abonnements et les documents promotionnels connexes, il existe des différences entre les prix réels demandés et les taux d'escompte annoncés dans la publicité.</p> <p>Il faudrait veiller à libeller les annonces publicitaires pour éviter tout risque de confusion; le département des Finances devrait être consulté avant la diffusion desdites annonces.</p> <p>EXPLOITATION DES RESTAURANTS</p> <p>Le Centre devrait instaurer un système de demandes et de contrôles des denrées sorties des stocks et livrées à ses divers restaurants, afin que la direction puisse analyser les profits bruts tirés de la vente de repas par chacun des restaurants. Grâce à ces informations, la direction pourrait prendre les mesures correctives qui s'imposent.</p>	<p>Le département des Finances sera consulté pendant la détermination des rabais et avant la diffusion des annonces publicitaires.</p> <p>La direction a étudié tout le système de demandes et de contrôles des denrées de la division de l'Approvisionnement afin d'améliorer les répartitions des coûts et de faciliter l'analyse des ventes de denrées. Le système sera prêt et mis en application d'ici la mi-juin.</p>	<p>Le département des Communications a été informé que les taux d'escompte annoncés dans les documents promotionnels diffèrent de ceux offerts aux guichets. Il ne semblait pas être au courant de la situation, mais il a assuré qu'il consulterait dorénavant le département des Finances avant de diffuser ou de publier des documents promotionnels.</p> <p>Les coûts sont maintenant répartis entre le Café, la salle à manger et la salle de banquets (cuisine principale). Le chef cuisinier répartit les coûts de la salle de banquets entre les différentes réception données. De plus, on achète la viande, etc., en portions individuelles afin de mieux répartir les coûts et l'inventaire.</p>	<p>Recommandation en vigueur.</p> <p>Même réponse qu'au 31 mars, 1977</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPOSE AU 31 MARS 1977	REPOSE AU 31 MARS 1978
<p>Le Centre devrait procéder à une analyse plus poussée de ses ventes de boissons et du coût des ventes par gamme de produits afin d'assurer un meilleur contrôle des revenus.</p> <p>Le Centre devrait prendre des mesures immédiate pour réduire les coûts de main-d'oeuvre liés à l'exploitation des restaurants afin d'en tirer des profits raisonnables.</p> <p>Un dépôt, basé sur un nombre minimum garanti de convives, devrait être exigé pour toutes les commandes de banquet.</p>	<p>Nous donnerons suite à cette recommandation d'ici le mois d'août 1976.</p> <p>La direction du Centre examine tous les aspects de ses services d'approvisionnement.</p> <p>Nous exigerons des dépôts aussi longtemps que cela n'entraînera pas de perte commerciale.</p>	<p>On répartit maintenant le coût des ventes par gamme de produits, c'est-à-dire bière, vin et liqueur, et on étudie la possibilité d'effectuer une nouvelle ventilation par marque de commerce, à condition que le système d'informatisation prévu puisse répondre à ce volume supplémentaire de travail.</p> <p>Le personnel a été réduit et il continuera à y avoir congession du personnel dans tous les domaines où cette mesure pourra se justifier.</p> <p>Vu la classe de notre clientèle, les clients ne sont habituellement pas tenus de verser un dépôt. Seuls les cas où un client semble "suspect" pourraient justifier la demande d'un dépôt. Cet état de choses n'a entraîné aucun problème grave.</p>	<p>En vigueur</p> <p>La mise en application d'une gamme de techniques de réduction des coûts et d'amélioration des revenus a produit un état de compte bénéficiaire à la fin de l'année, 31 mars 1978.</p> <p>Même réponse qu'au 31 mars 1977.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPOSE AU 31 MARS 1977	REPOSE AU 31 MARS 1978
<p>Toutes les commandes de banquet devraient être signées par le client.</p>	<p>Nous donnerons suite à cette recommandation d'ici le mois de juin 1976.</p>	<p>Une nouvelle formule de commande de banquet en trois exemplaires est en cours d'impression. Le client recevra deux exemplaires; il devra en retourner un signé, qui sera versé aux dossiers. Le troisième exemplaire servira de document de travail.</p>	<p>En vigueur</p>
<p>Le Centre devrait établir une formule numérotée mentionnant les changements à apporter à la commande initiale de banquet. Cette formule, rédigée et signée par une personne autre que celle qui a préparé la commande de banquet, pourrait être utilisée pour inscrire les changements en question. Le délai d'acceptation de ces derniers devrait être limité à un nombre de jours raisonnables avant la date fixée.</p>	<p>Nous donnerons suite à cette recommandation d'ici le mois d'octobre 1976.</p>	<p>Puisque qu'une commande peut être changée jusqu'à quarante-huit (48) heures avant la date de la réception, il serait pratiquement impossible de faire signer au client la formule "changements apportés à la commande". Le gestionnaire des Approvisionnement accepte que ce soit lui ou un membre du personnel autre que celui qui a préparé la commande de banquet initiale qui apporte les changements nécessaires à l'exemplaire de travail de la commande initiale et signe pour les changements en question. Le département des Finances ne reçoit habituellement la formule "changements apportés à la commande" telle qu'elle existe actuellement qu'après coût et à des fins de facturation. La division des Approvisionnement a accepté de lui faire parvenir maintenant, à des fins de facturation une "photocopie"</p>	<p>En vigueur</p>
<p>Un exemplaire de la formule "changement apporté à la commande" devrait être transmis au département des Finances à des fins de vérification et de contrôle.</p>	<p>Nous donnerons suite à cette recommandation d'ici le mois d'octobre 1976.</p>	<p>En vigueur</p>	<p>En vigueur</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPONSE AU 31 MARS 1977	REPONSE AU 31 MARS 1978
<p>REVENUS DE LOCATION</p> <p>Le Centre devrait exiger la production des états certifiés des revenus bruts de ses locataires, comme le stipulent les contrats de location.</p> <p>A défaut, le Centre devrait faire procéder à une vérification des activités commerciales de ses locataires afin de s'assurer qu'elle perçoit effectivement tous les revenus auxquels elle a droit.</p>	<p>Nous obtiendrons des états certifiés de comptables publics.</p> <p>Nous demanderons ces vérifications avant la date de clôture de la tenue des livres, à la fin de l'année, et des vérifications provisoires seront effectuées au besoin.</p>	<p>de la formule "changements apportés à la commande" dans sa forme initiale ou modifiée et signée.</p> <p>Les loyers sont calculés d'après une lettre indiquant le montant des ventes au cours de la période considérée. Le directeur du département des Finances a affirmé que des états certifiés seront demandés pour la période de location ou des vérifications effectuées, afin de s'assurer que le Centre perçoit tous les revenus auxquels il a droit.</p>	<p>Des états certifiés sont obtenus.</p> <p>Une vérification sera faite quand nécessaire.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPONSE AU 31 MARS 1977	REPONSE AU 31 MARS 1978
<p>ACHATS</p> <p>Le groupe de travail qui examine actuellement la fonction d'approvisionnement du Centre devrait formuler dans les plus brefs délais, une nouvelle politique et de nouvelles méthodes à faire approuver par la direction.</p>	<p>Nous donnerons suite aux recommandations concernant les fonctions d'achat. Les formules de demande d'achat et la formule de bon d'achat à parties multiples n'ont été utilisées que par un nombre limité de départements. Nous étudions actuellement la possibilité de désigner un secteur commun de réception. Les politiques et les méthodes concernant la demande des offres de soumission seront révisées et mises à jour et nous prévoyons que les changements nécessaires seront apportés d'ici l'automne de 1976.</p>	<p>1. Le seul département qui n'utilise pas les formules de bons d'achat du CNA est celui des Théâtres, mais on espère qu'il le fera d'ici un mois.</p> <p>2. Bien qu'il soit impossible de n'avoir qu'un secteur de réception, un point de contrôle a été établi afin d'inscrire toutes les livraisons et d'assurer leur acheminement aux réceptionnaires désignés. (Voir les méthodes adoptées par le groupe d'étude sur les approvisionnements.)</p> <p>3. On a demandé aux sous-sections des achats de se procurer les prix par écrit, comme l'exigent les lignes de conduite du Centre. En outre, les fonctionnaires, du département des Finances ont été priés d'indiquer au personnel des Services administratifs tout achat non conforme à ces lignes de conduite et procédures. Une formule d'indication des prix à l'intention de ceux qui font des demandes d'achat est en cours d'élaboration.</p>	<p>La politique sur la réception et l'inspection du matériel est en vigueur. Tous les départements utilisent des bonds de réquisition et de commande standards.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPONSE AU 31 MARS 1977	REPONSE AU 31 MARS 1978
<p>EMISSIONS DE CHEQUES</p> <p>Afin qu'une facture ne puisse être présentée pour un deuxième paiement, soit par erreur, soit à dessein, les fonctionnaires autorisés à signer les chèques devraient s'assurer avant de signer qu'ils ont toutes ses pièces justificatives originales et que toutes ces pièces sont effectivement annulées après la signature.</p> <p>Les chèques ne devraient jamais être signés en blanc, excepté pour payer les artistes, groupes, etc., rémunérés par un pourcentage sur les recettes du guichet; dans ce cas, il faudrait dactylographier sur le chèque un montant maximum calculé sur la capacité de la salle et le faire signer par un fonctionnaire autorisé selon une résolution du Conseil. Le fonctionnaire financier devrait être chargé d'inscrire le montant juste et d'apposer la deuxième signature après confirmation des recettes totales de guichet.</p>	<p>Cette recommandation a été mise en oeuvre au milieu du mois de juin 1976.</p> <p>Même commentaire que plus haut.</p>	<p>Cette façon d'agir a actuellement cours.</p> <p>Les chèques émis à des artistes, compagnies, etc. à titre de règlement des recettes du guichet sont signés par une machine et ne doivent pas dépasser les montants maximums alloués. Ce système est accepté par les représentants du Bureau de l'auditeur général.</p>	<p>En vigueur.</p> <p>Les procédures soulignées le 31 mars, 1977 sont en vigueur.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPOSE AU 31 MARS 1977	REPOSE AU 31 MARS 1978
<p>En aucun cas, les montants inscrits sur les chèques signés ne devraient être modifiés; si une modification s'impose il faudrait annuler le premier chèque et en émettre un nouveau.</p>	<p>Même commentaire que plus haut.</p>	<p>Il n'est pas permis de modifier les chèques. On annule le premier chèque et on en émet un nouveau.</p>	<p>En vigueur</p>
<p>Les chèques signés qui doivent être envoyés par la poste aux fournisseurs devraient être remis directement à un employé qui ne s'occupe ni des chèques à préparer ni des comptes à payer.</p>	<p>Même commentaire que plus haut.</p>	<p>Cette recommandation a été mise en oeuvre.</p>	<p>En vigueur</p>
<p>PAIE</p> <p>La sélection de candidats, de documents, etc., devrait être du ressort exclusif du département du Personnel. Les dossiers des employés, y compris les fiches de renseignements personnels, les registres de présence, etc..., devraient être centralisés au département du Personnel et les documents devraient être les mêmes pour tous les employés.</p>	<p>Nous ferons observer les politiques et les procédés actuels visant le personnel, de façon à ce que le département du Personnel possède la documentation complète de chaque employé</p>	<p>On s'efforce d'obtenir une documentation complète, mais ce n'est pas toujours possible dans le cas des employés occasionnels, à temps partiel etc.</p>	<p>Une documentation complète est obtenue et conservée au département du Personnel si nécessaire.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPONSE AU 31 MARS 1977	REPONSE AU 31 MARS 1978
<p>Le Centre devrait adopter un système uniforme de rapports de présence pour tous les employés salariés. Les chefs des divers départements devraient vérifier et approuver tous les rapports de présence.</p>	<p>Nous entreprendrons une étude en vue d'examiner le système actuel des rapports de présence et de faire des recommandations visant à l'améliorer. Les chefs de département seront tenus d'observer la politique actuelle qui consiste à vérifier et à approuver tous les rapports de présence.</p>	<p>On mettra au point des formules uniformes qui conviendront au système informatisé prévu, mais l'étude n'a pas encore atteint cette étape.</p>	<p>A cause de la diversité dans le personnel (musiciens, membres d'unions, partiels, horaires, à contrat etc...) un système uniforme de rapports du temps des employés n'est pas pratique. Toutefois, les formulaires de rapports seront simplifiés pour le système informatisé de la paie en 1978-79.</p>
<p>Il faudrait envisager l'utilisation d'une carte à faire pointer par une horloge-contrôle afin d'enregistrer les heures de travail de tous les employés non salariés, y compris le personnel du restaurant; il devrait être interdit à un employé de pointer une carte autre que la sienne. Le département du Personnel devrait préparer un rapport récapitulatif des présences et le faire approuver par le chef du département concerné.</p>	<p>Nous étudierons, au cours de notre étude sur le système des rapports de présence, la possibilité d'utiliser l'horloge-contrôle ou d'autres méthodes d'enregistrement des heures de travail.</p>	<p>Comme pour le point ci-haut mentionné, l'étude n'a pas encore pris en considération les rapports de présence automatisés, mais cette question fera l'objet de discussions avec tous les gestionnaires de département intéressés.</p>	<p>Cette recommandation sera prise en considération quand le système de paie sera mis sur ordinateur.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPONSE AU 31 MARS 1977	REPONSE AU 31 MARS 1978
<p>Le Centre devrait nommer responsable de la paie un employé qui ne s'occupe ni de l'embauche, ni des livres de paie, ni de la préparation des chèques, etc. De plus, tous les employés devraient être tenus de présenter une pièce d'identité et de signer la liste des chèques avant de recevoir leur chèque. Les chèques non réclamés devraient être inscrits dans un registre, conservés en lieu sûr et annulés après soixante jours. Les montants des chèques annulés devraient être portés à un compte de passif intitulé "traitement et salaires non payés".</p> <p>ACTIF</p> <p>L'investissement des excédents à court terme devrait être soumis à l'approbation d'au moins deux cadres supérieurs de la Corporation. La liste des compagnies dans lesquelles le Centre peut investir devrait être mise à jour et approuvée chaque année.</p>	<p>Recommandation mise en oeuvre depuis le 6 juin 1976.</p> <p>Le Centre révisé actuellement la liste des compagnies dans lesquelles il peut investir en vue de la faire approuver par le Comité exécutif au cours de sa prochaine réunion. Cette liste sera mise à jour chaque année. Le sous-directeur général de la direction des Finances, du Personnel et de l'Administration approuvera, de concert avec le directeur des finances, toutes les opérations de placement de fonds.</p>	<p>Un officier du département des Finances a été nommé responsable de la distribution des chèques de paye et des directives, à cet effet, sont en exécution.</p> <p>Le Centre a dressé et approuvé une liste révisée des sociétés où il peut investir. Le directeur du département des Finances a élaboré une formule qui procurera la signature d'approbation du sous-directeur général et la sienne. Nous aviserons le bureau de l'Auditeur général de cette nouvelle pratique.</p>	<p>En vigueur.</p> <p>En vigueur.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPONSE AU 31 MARS 1977	REPONSE AU 31 MARS 1978
<p>Afin d'assurer que tous les chèques et mandats reçus par le Centre sont enregistrés et déposés de façon appropriée, le courrier reçu devrait être dépouillé et consigné en présence de deux employés, ce qui permettrait par la suite de faire des comparaisons avec les doubles de bordereaux de dépôt acquités.</p> <p>L'opportunité de conserver les costumes et les décors des anciens spectacles et les coûts correspondants devraient être soumis à une analyse de coûts avantages.</p>	<p>Depuis le 14 juin, 1976 deux membres sont présents lorsque le courrier reçu est dépouillé et consigné.</p> <p>Les études périodiques entreprises à l'heure actuelle seront intensifiées afin de déterminer s'il est plus rentable de conserver ou de vendre tous les décors et les costumes. De nouvelles politiques et de nouvelles méthodes concernant les stocks seront publiées en conséquence d'ici la fin de l'année financière.</p>	<p>Le personnel du Dépôt central des documents trie le courrier et rassemble et expédie aux préposés aux guichets le courrier qui les concerne. A leur tour, ces derniers ouvrent leur courrier et renvoient tout courrier qui leur a été adressé par erreur au Dépôt central des documents. Le courrier adressé aux personnes et aux départements est expédié aux départements appropriés. Les registres des recettes ne sont pas tenus au Dépôt central des documents ni aux guichets.</p> <p>La mise en ordre de tout l'entrepôt a permis d'éliminer le matériel inutile. L'étude coûts/bénéfices est à venir.</p>	<p>Même réponse qu'au 31 mars, 1977</p> <p>Les coûts grimpants des décors, des costumes et des accessoires justifient l'économie de l'entreposage. Les capacités limitées du Centre en matière de production permettent l'utilisation répétée des décors et le récent déménagement des matériaux dans un meilleur local en permettra un plus grand usage. La possibilité pour le Centre de les fournir aux autres compagnies, à coûts réduits, est un bénéfice additionnel.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPOSE AU 31 MARS 1977	REPOSE AU 31 MARS 1978
<p>Les registres d'inventaire permanent des costumes et des décors devraient comprendre les coûts initiaux, pour permettre d'établir le montant d'assurance fournissant une protection adéquate.</p> <p>Le Centre devrait introduire un système de demandes d'articles en stock et attribuer la fonction de magasinier à des employés qui ne s'occupent ni de l'achat ni de la réception des marchandises.</p>	<p>Ce travail est actuellement en cours.</p> <p>Une formule de "demande d'articles de bureau" existe depuis quelque temps dans le département des Services administratifs et y a été utilisée efficacement. Il est possible d'étendre l'utilisation de cette formule aux fournitures techniques, à celles de l'entretien et à celles du restaurant. Le groupe de travail chargé d'étudier la question de l'achat fait actuellement des recommandations à la haute direction concernant les fonctions de l'achat, de la réception et de l'emmagasinage au Centre.</p>	<p>Le Centre effectue actuellement des inventaires des costumes et des décors.</p> <p>Etant donné la répartition des locaux et l'irrégularité des horaires, il est malcommode d'avoir un entrepôt central situé au CNA. Toutefois, nous élaborons actuellement des plans qui permettront de recevoir les marchandises dans le secteur (du département des Services administratifs) réservé à l'entreposage des stocks, et d'y distribuer des fournitures destinées au service de l'entretien et aux restaurants.</p>	<p>Nous sommes présentement en pourparlers avec des courtiers en assurance afin de déterminer une évaluation plus précise des valeurs à assurer.</p> <p>Un système de bons d'achat a été mis en vigueur pour les magasins. Un magasinier a été embauché.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPOSE AU 31 MARS 1977	REPOSE AU 31 MARS 1978
<p>Le paragraphe 3.3 du guide de la politique et des procédés pour le contrôle des immobilisations devrait être mis à jour, diffusé au sein du Centre et rigoureusement observé afin de protéger les investissements importants actuels et futurs dans ce genre d'actifs.</p>	<p>Nous effectuons actuellement un examen de la politique et des procédés en question et nous enjoignons les gestionnaires à s'y conformer.</p>	<p>Lorsque nous aurons clarifié tous les autres aspects des éléments d'actif, nous accorderons plus d'attention à la révision de la politique existante.</p>	<p>Cette politique a été mise à jour.</p>
<p>Toutes les immobilisations qui ne sont pas étiquetées et inscrites dans les registres d'inventaire permanent devraient être dénombrées dès que possible et enregistrées.</p>	<p>D'ici la mi-août 1976, le Centre entreprendra un inventaire complet de tous les éléments de l'actif. Le mobilier de bureau et les équipements seront soumis à un système nouvellement mis au point qui permettra un meilleur accès à l'information. Par la suite, le système sera élargi de façon à inclure le dénombrement et l'étiquetage des éléments restants.</p>	<p>Nous avons fait l'inventaire des éléments d'actif au mois d'août 1976 et nous procédons maintenant à la classification, à l'évaluation (coûts) et à l'énumération des éléments selon l'emplacement dans les départements.</p>	<p>En vigueur.</p>
<p>PASSIF</p>			
<p>Le passif contracté au titre du régime d'indemnités de cessation d'emploi du Centre devrait figurer dans les comptes et les états financiers.</p>	<p>Cette nouvelle pratique sera introduite au cours de l'année financière courante.</p>	<p>Le passif sera consigné d'ici la fin de l'année.</p>	<p>En vigueur.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPOSE AU 31 MARS 1977	REPOSE AU 31 MARS 1978
<p>Le passif contracté au titre des congés annuels des employés salariés devrait figurer dans les comptes du Centre.</p> <p>VERIFICATION INTERNE</p> <p>Le Centre devrait établir un programme de vérification interne dont la portée permettre d'assurer, dans un délai raisonnable, la vérification de tous les domaines importants de son exploitation.</p>	<p>Même commentaire que plus haut.</p> <p>Un nouveau poste d'agent de l'examen de la gestion, dont la principale responsabilité comprend la vérification interne a été créé le 1er avril 1976. Le titulaire a été nommé à ce poste le même jour et il est comptable au sous-directeur adjoint de la direction des finances, du Personnel et de l'Administration. Un programme de vérification est actuellement mis sur pied et sera présenté à l'approbation de la haute direction qui tiendra compte des vues et des exigences de tous les directeurs de département.</p>	<p>Même commentaire-que plus haut.</p> <p>Même commentaire qu'en juin 1976.</p>	<p>En vigueur.</p> <p>Un programme de vérification est en élaboration de concert avec le Bureau des services de vérification.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPOSE DE L'ORGANISME DANS LE RAPPORT, 1976	REPOSE AU 31 MARS 1977	REPOSE AU 31 MARS 1978
<p>Il faudrait créer un poste de vérificateur interne ou retenir les services d'un bureau de vérification pour mettre en oeuvre le programme de vérification interne.</p> <p>Le vérificateur interne ou le bureau de vérification devrait relever directement du Comité exécutif afin d'assurer son indépendance.</p>	<p>Le poste a été comblé le 1er avril 1976. Nous envisagerons l'utilisation d'un bureau de vérification pour les vérifications spéciales ou régulières.</p> <p>Le vérificateur interne relève actuellement du sous-directeur général de la direction des Finances, du Personnel et de l'Administration. Les rapports de vérification seront présentés au Comité exécutif pour qu'il les étudie et prenne les mesures qui s'imposent.</p>	<p>Même commentaire qu'en juin 1976.</p> <p>Même commentaire qu'en juin 1976.</p>	<p>Le Bureau des services de vérification suppléera au service de vérification interne</p> <p>Politique acceptée.</p>
<p>CONTROLE BUDGETAIRE</p> <p>L'acquisition d'immobilisations par des contrats de location avec option d'achat ne devrait se faire qu'exceptionnellement.</p>	<p>Le sous-comité du budget d'établissement statuera sur les contrats de location avec option d'achat soumis par les départements et ses recommandations seront envoyées au directeur général pour qu'il prenne les mesures nécessaires. Autrement, il faudra observer la politique actuelle de l'acquisition des immobilisations.</p>	<p>Les commentaires du Centre sur ce point demeurent les mêmes.</p>	<p>L'acquisition d'immobilisations par des contrats de location avec option d'achat ne sera faite que lorsqu'avantageux à la Corporation.</p>

APPENDICE «PA-68»

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS

DATE le 17 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1976)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES:

COMMISSION DE LA CAPITALE NATIONALE

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1976 RAPPORT	RÉPONSE AU 8 FÉVRIER 1977	RÉPONSE AU 31 MARS 1978
<p>Les fonctions du fonctionnaire supérieur des finances sont actuellement exercées par le directeur général adjoint de l'Administration, qui est également chargé des fonctions touchant le personnel et l'administration. Ce Directeur ne possède pas de formation solide dans le domaine des finances, et il est peu probable qu'il ait le temps de s'acquitter efficacement de ses fonctions financières en plus de remplir ses autres fonctions.</p> <p>3.8 La Commission devrait créer un poste de fonctionnaire supérieur des finances au niveau du poste de directeur général adjoint et commencer sans délai le recrutement.</p> <p>Deux des unités organisationnelles de la Commission doivent avoir accès à des connaissances spécialisées pertinentes en matière de finance à cause de la dimension, de la complexité des opérations, de la diversité des exigences du système financier et de la nécessité de donner aux gestionnaires et au personnel des directives et des conseils</p>	<p>Recommandation acceptée; le recrutement est commencé.</p>	<p>Les divisions des finances et de la vérification de la Commission comptent les cadres professionnels suivants: Directeur des finances, B. Com., C.G.A. Gestionnaire, Services financiers, B. Com. C.A. Gestionnaire, Planification financière, B. Com. Vérificateur en chef, R.I.A.</p> <p>La C.C.N. a déjà étudié avec des fonctionnaires supérieurs de la C.F.P. le répertoire de candidats. Le processus de sélection est en cours.</p>	<p>Un nouveau directeur général adjoint des finances qui détient un certificat de comptable agréé a été nommé le 1^{er} juillet 1977.</p>

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<p>en matière de finance.</p> <p>3.9 La Commission devrait créer un poste d'agent financier à la direction du Développement et à la division des Biens et commencer sans délai le recrutement.</p> <p>La direction et les gestionnaires de la Commission ne se sont pas engagés à assurer un niveau pertinent de gestion et de contrôle financiers dans l'ensemble de la Commission.</p> <p>3.10 Pour assurer une gestion et un contrôle financiers pertinents au sein de la Commission, le comité de gestion devrait consacrer plus de temps et d'efforts à cette fonction et faire connaître clairement ses préoccupations aux gestionnaires de l'exploitation et à ceux des finances.</p> <p><u>DIRECTION ET CONTRÔLE FONCTIONNELS</u></p> <p>La fonction financière et comptable relève de la division</p>	<p>Recommandation acceptée; nous créerons des postes d'agents financiers à la direction du Développement et à la division des Biens aussitôt que des ressources seront disponibles.</p> <p>Recommandation acceptée; un comité des finances sera créé d'ici septembre et il jouera un rôle important en préparant des présentations à l'intention du comité de gestion, encourageant ainsi l'engagement aux niveaux supérieurs.</p>	<p>Les deux postes sont en train d'être classés. Ils devaient être pourvus d'ici le 1^{er} avril 1977.</p> <p>Un comité des finances est maintenant établi et son mandat a été arrêté et promulgué. Au cours des six derniers mois, les questions financières ont fait l'objet de discussions à presque chaque réunion du comité de gestion. De fait, un certain nombre de réunions spéciales du comité de gestion ont été convoquées pour traiter exclusivement de questions financières, dont le rapport de l'auditeur général sur l'Étude de la gestion et du contrôle financiers.</p>	<p>Trois postes d'agents de contrôle des finances ont été pourvus le 4 août 1977, le 1^{er} août 1977 et le 31 octobre 1977. Un des titulaires est comptable agréé et l'autre est comptable général accrédité.</p> <p>Les questions de gestion et de contrôle financiers sont étudiées régulièrement au cours des réunions du comité de gestion.</p>

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<p>centrale des Finances. Cette dernière n'a cependant pas assuré une direction fonctionnelle efficace, ni exercé un contrôle fonctionnel suffisant sur les autres directions et divisions. Cela a nui à la mise en oeuvre, en temps opportun, de contrôles comptables efficaces et à la mise au point de systèmes appropriés de rapports financiers; on ne peut être sûr que les responsabilités en matière de gestion et de contrôle financiers qui ont été attribuées à des employés ne faisant pas partie de la division des Finances ont été pleinement assumées.</p>			
<p>3.11 La Commission devrait mettre au point un mode de direction fonctionnelle et de rapports hiérarchiques relativement aux postes qui comportent des responsabilités financières. Les rapports fonctionnels devraient être indiqués dans les descriptions de poste, les organigrammes et le guide des services généraux.</p>	<p>Recommandation acceptée; nous travaillons actuellement sur ces questions.</p>	<p>Les descriptions de postes mises au point depuis cette observation reflètent une responsabilité fonctionnelle et seront complétées dans le Manuel des services généraux, tandis que les descriptions de postes existantes sont actuellement modifiées en conséquence.</p>	<p>Une section du Guide des services généraux intitulée "Financial Management Policy and Responsibilities" (Ligne de conduite et responsabilités en matière de gestion financière) a été préparée et acceptée par toutes les directions. Cette section sera publiée en avril. Elle définit les responsabilités fonctionnelles qui sont indiquées dans les énoncés de fonctions des agents de contrôle des finances dans les directions.</p>
<p>3.12 Le fonctionnaire supérieur des finances devrait participer aux</p>	<p>Recommandation acceptée.</p>	<p>Des dispositions ont été prises pour que le directeur des Finances participe</p>	<p>L'agent supérieur des finances participera à l'évaluation de rendement des</p>

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<p>évaluations que font les gestionnaires d'exploitation, du rendement de tous les employés qui ont des responsabilités financières.</p> <p>FORMATION AU SEIN DE LA FONCTION FINANCIERE</p> <p>Bien que la Commission utilise divers cours de la Commission de la Fonction publique ainsi que d'autres cours, elle n'a pas mis au point un programme coordonné de perfectionnement professionnel et de formation sur place régulière pour aider les membres de son personnel à s'acquitter efficacement de leurs responsabilités en matière de gestion et de contrôle financiers.</p>		<p>aux appréciation de rendement.</p>	<p>agents de contrôle des finances de la direction lorsque les évaluations de stage et les évaluations courantes seront prévues.</p>
<p>3.13</p> <p>Il faudrait élaborer un programme de perfectionnement professionnel, comportant un programme de formation sur place régulière, qui soit approprié aux besoins du personnel des finances et des autres employés ayant des responsabilités financières, y compris la haute direction et la gestion opérationnelle. La responsabilité</p>	<p>Nous acceptons cette recommandation, mais le personnel peu nombreux rend difficile la mise en oeuvre de ce programme. Néanmoins, nous nous efforcerons de créer un programme interne qui complétera les cours de la C.F.P. et les autres cours.</p>	<p>Un colloque de deux jours a eu lieu en janvier pour la haute direction et la gestion opérationnelle. Le cours portait sur les autorisations des projets par le Conseil du Trésor et sur le règlement sur les marchés de l'Etat. D'autres cours seront donnés sur d'autres aspects de la gestion financière. Un programme accéléré de perfectionnement professionnel à l'intention des agents financiers a commencé au cours de la</p>	<p>La Division des finances a organisé un colloque qui portait sur les autorisations des projets par le Conseil du Trésor et le règlement sur les marchés de l'Etat pour la haute direction et le personnel de la gestion opérationnelle. La Division du perfectionnement des systèmes a mis au point et a donné un cours interne d'informatique à un groupe d'employés choisis de la Division des finances. Certains employés de la Division des</p>

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<p>première de ces programmes devrait revenir au fonctionnaire supérieur des finances.</p>		<p>présente année financière et se poursuivra les années suivantes.</p>	<p>finances sont inscrits à des cours de gestion financière relevant de la Commission de la fonction publique (CFP) et d'autres organismes à caractère professionnel.</p>
<p><u>COMMUNICATION DES RESPONSABILITÉS ET EXIGENCES FINANCIÈRES</u></p> <p>Les systèmes de communication qu'utilise la Commission n'assurent pas la communication au personnel, en temps opportun, de systèmes, de méthodes, des conseils de directives et d'exigences de nature financière, qui soient complets et précis.</p> <p>3.14</p> <p>Il faudrait réviser les descriptions de poste afin d'y indiquer les responsabilités et les rapports fonctionnels du personnel des finances et des employés de l'exploitation qui</p>		<p>Les systèmes de gestion actuels de rapports financiers sont révisés et améliorés, par exemple, les systèmes permettent maintenant de communiquer aux gestionnaires régulièrement et sur une base cumulative le montant des dépenses engagées.</p>	<p>La Section du perfectionnement des systèmes financiers a été détachée des opérations financières quotidiennes et relève directement de l'agent supérieur des finances. Elle devra coordonner le perfectionnement en matière de gestion financière dans l'ensemble de la Commission. Au moins la moitié du programme de perfectionnement comprendra des cours internes sur les systèmes financiers existants ou sur les nouveaux systèmes qui sont élaborés et mis en oeuvre.</p>
	<p>Recommandation acceptée; nous avons mis en train quelques améliorations. Nous poursuivons nos efforts. Un agent financier viendra de la formation linguistique en septembre 1976, ce qui donnera de l'élan aux développements.</p>	<p>La moitié du travail est terminé. Les nouveaux agents financiers de la Direction/Division contribueront à mener ce travail à bonne fin.</p>	<p>Les attributions financières des agents des finances et du personnel d'exploitation ont été définies dans la nouvelle section du <u>Guide de services généraux</u> (voir la recommandation 3.11). Les énoncés de fonctions des agents de</p>

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ont des responsabilités financières. Une fois révisées, ces descriptions devraient être examinées et mises à jour périodiquement.			contrôle des finances traduisent cette ligne de conduite. Les fonctions rattachées aux cinq postes supérieurs de la Division des finances ont été définies. Les énoncés de fonctions de quatre de ces postes ont été rédigés à nouveau et classifiés au cours des six derniers mois. Quant au cinquième poste de direction et aux postes de surveillance, les descriptions s'y rapportant seront terminées en 1978.
3.15 Les changements organisationnels devraient être consignés par écrit et communiqués en temps opportun.	Même commentaire que ci-dessus.	Une procédure officielle a été établie à cet égard.	Au fur et à mesure que les changements sont apportés au plan de l'organisation, ils sont consignés par écrit et diffusés au moyen du <u>Guide de services généraux</u> .
3.16 La Commission devrait faire en sorte que le contenu financier de son guide des services soit clair, complet, détaillé, et gardé à jour.	Même commentaire que ci-dessus.	Un fonctionnaire spécial a été engagé le 1 ^{er} novembre 1976 pour une période déterminée et chargé de travailler exclusivement sur le contenu financier du Manuel des Services généraux. C'est un projet important qui devrait se terminer en 1978. Entre-temps, des changements provisoires sont apportés et mis en oeuvre.	Une nouvelle section qui relève du gestionnaire du perfectionnement des systèmes financiers a été créée dans la Division des finances. Parmi ces attributions, cette section sera chargée de consigner et de tenir à jour les procédés et les lignes de conduite en matière de finances dans le <u>Guide des services généraux</u> .
			Des marches à suivre ont été mises au point pour des questions prioritaires telles que la délégation du pouvoir de signature et on prépare à l'heure actuelle les procédés pour le contrôle budgétaire du crédit de fonctionnement et des projets d'immobilisations imputables à la caisse de la Commission de la capitale nationale

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<p>LE RECOUVREMENT DES COÛTS, LES REVENUS, LES COMPTES A RECEVOIR ET L'ENCAISSE</p> <p>3.17 La division des Finances devrait étudier les arrangements contractuels, les activités productives de revenus et les contrats de participation aux frais afin d'aider à faire en sorte que les aspects financiers reçoivent une considération suffisante.</p>	<p>Recommandation acceptée; dans le cas des contrats importants, des baux, des contrats de participation aux frais et des éléments peu courants; cependant, le nombre des baux ordinaires empêche l'étude détaillée qui est proposée.</p>	<p>Les agents financiers (Direction/ Division) étudieront les ententes contractuelles et les activités productrices de revenus. Le comité des finances étudiera les principaux programmes à frais partagés.</p>	<p>en vue de les inclure dans le <u>Guide des services généraux</u>. Une étude a été mise sur pied afin de déterminer la teneur appropriée du <u>Guide des services généraux</u> et des manuels connexes.</p> <p>La haute direction a décidé de centraliser les tâches relatives aux contrats. La nouvelle ligne de conduite qui porte sur la délégation des pouvoirs en matière de finances comprend des procédures relatives à la confirmation de l'existence de fonds et le pouvoir de requérir des biens et des services. Les pouvoirs en matière de contrats ne peuvent être exercés que lorsque les deux pouvoirs mentionnés précédemment existent et lorsque les projets et les contrats doivent être approuvés.</p> <p>Les aspects financiers des activités productrices de revenus sont vérifiés étroitement par les agents de contrôle des finances de la Direction du développement et de la Division des biens immobiliers. Les premiers jets des contrats à frais partagés sont revus par le directeur général adjoint des finances ou le directeur des opérations financières, avant de les faire signer.</p>

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<p>3.18</p> <p>Les taux de location et d'autres revenus devraient être étudiés et modifiés régulièrement afin de tenir compte des changements de priorités, des coûts d'exploitation et du cours du marché.</p>	<p>Recommandation acceptée; les politiques et les revenus seront soumis à une étude faite par la gestion et à une vérification menée par des experts du marché.</p>	<p>L'évaluation des taux de location et d'autres revenus sera terminée d'ici le 31 mars 1978.</p>	<p>Les taux de location des habitations sont examinés méthodiquement lorsque les baux prennent fin. Les taux de location lors du renouvellement d'un bail sont fixés selon le cours du marché, en fonction des lignes directrices de la Commission de lutte contre l'inflation.</p> <p>Les baux commerciaux sont maintenant calculés en grande partie selon un pourcentage des ventes. L'augmentation des ventes brutes qui traduit des tendances inflationnistes a entraîné des revenus de location plus élevés.</p>
<p>3.19</p> <p>Le fonctionnaire supérieur des finances devrait s'assurer que des améliorations sont apportées aux systèmes de comptabilité du recouvrement des coûts, des revenus, des comptes à recevoir et de l'encaisse afin d'en assurer l'exécution, l'autorité et la justesse dès le début des opérations et pendant toute la durée du traitement et de l'établissement des rapports. Pour ce faire, il faudrait, au moins:</p> <ul style="list-style-type: none"> - préparer des contrats de bail clairs et simples, comportant des conditions de paiement pertinentes; 	<p>Recommandation acceptée; avant la fin de l'année, les fonctions du personnel seront rajustées de façon à satisfaire les exigences.</p>	<p>C'est au nouvel agent financier de la Division des biens immobiliers qu'il incombera de répondre à la plupart de ces besoins.</p> <p>Cela fait partie d'une révision continue. La C.C.N. étudiera les propositions relatives à l'amélioration des baux d'ici le 1^{er} avril 1977.</p>	<p>A l'heure actuelle on utilise un bail type.</p> <p>Tous les baux qu'il faut modifier ou auxquels il faut ajouter des éléments faisant partie du bail en raison de circonstances particulières sont étudiés par un</p>

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<ul style="list-style-type: none"> - percevoir rapidement tous les loyers, en particulier ceux qui sont calculés d'après les ventes; - consigner par écrit et mettre en oeuvre des politiques, des méthodes et des responsabilités relatives à la perception; - établir, au moment opportun, un contrôle comptable sur les 		<p>La Division des finances a entrepris un programme de contrôle continu des loyers calculés d'après les ventes brutes. Les arrérages par rapport à l'ensemble les loyers sont passés de 5% en décembre 1976 à 3% actuellement.</p> <p>On est en train d'établir les politiques et procédures qui figurent dans le Manuel des services généraux.</p> <p>Une surveillance plus étroite existe actuellement. La responsabilité in-</p>	<p>agent de contrôle des finances de la Division des biens immobiliers pour s'assurer qu'on accorde l'attention voulue aux questions d'ordre financier. Les baux différant substantiellement du bail type sont rédigés avec l'aide du conseiller juridique de la Commission. Toutes les modifications apportées au bail ou les éléments ajoutés faisant partie du bail doivent être paraphés par le fondé de signature désigné.</p> <p>La perception des loyers est assurée régulièrement par le personnel du service de revenu et de perception.</p> <p>Les lignes de conduite et les procédures ayant trait au revenu et à la perception ont été consignées par écrit en vue de les inclure dans le guide de la Division des finances et les attributions ont été assignées. Les parties pertinentes seront incluses dans le Guide des services généraux. La perception des loyers calculés selon les ventes est consignée et des procédés améliorés destinés à assurer la perception et la vérification suivie en temps opportun ont été mis en oeuvre.</p> <p>Chaque jour les recettes sont déposées et les transactions sont vérifiées. Les</p>

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<p>revenus des terrains de stationnement;</p> <p>- déclarer l'aide approuvée concernant la location de biens;</p> <p>- répartir les fonctions et les responsabilités des employés qui s'occupent de la mise en marche, de la comptabilisation, de la perception et de la conciliation des recouvrements des coûts, des revenus, des comptes à recevoir et d'encaisser;</p> <p>- établir des méthodes permettant d'examiner, en temps opportun, les rapports de revenus et les analyses de la tendance des revenus.</p> <p>STOCKS</p> <p>3.20</p> <p>Le fonctionnaire supérieur devrait veiller à ce que la réception, l'inventaire et la</p>	<p>Recommandation acceptée; à cause du nombre limité d'employés, on pourrait avoir besoin de l'aide d'un organisme central ou de</p>	<p>combera au nouveau préposé aux finances de la Division des biens immobiliers.</p> <p>Même commentaires que ci-dessus.</p> <p>Ce travail est en cours. Pour le mener à bonne fin, il faudra non seulement réorganiser les fonctions entre le personnel actuel, mais prévoir l'embauche de nouveaux employés. On procède actuellement à la rédaction des descriptions de postes.</p> <p>Des rapports et des analyses sont maintenant étudiés selon les besoins. Des procédures officielles sont mises au point.</p> <p>Grâce aux efforts de la vérification interne et des finances, un nouveau système de contrôle cyclique des stocks</p>	<p>tickets sont contrôlés quotidiennement et on s'assure qu'ils correspondent aux dépôts bancaires. Les dossiers de la Commission et les comptes bancaires sont conciliés chaque mois. Les agents de la Division des biens immobiliers et des vérificateurs internes font des vérifications périodiques.</p> <p>Le Guide des services généraux stipule que la Division des biens immobiliers doit présenter un rapport annuel au comité exécutif sur l'aide approuvée pour la location de biens immobiliers.</p> <p>Les tâches de la section du revenu et de la perception ont été réparties dans la mesure du possible en fonction du nombre d'employés existants.</p> <p>Les sections de gestion des biens immobiliers examinent régulièrement les rapports mensuels des revenus et des dépenses et analysent les tendances en matière de revenus.</p> <p>Les modifications apportées aux pouvoirs délégués devant être appliquées à partir d'avril 1978 stipulent qui est</p>

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<p>livraison des stocks soient contrôlés efficacement et comptabilisés.</p> <p>3.21 Le rajustement des soldes des comptes d'immobilisations, la conciliation et l'unification des registres manuels, des registres informatisés et des registres parallèles tenus par des divisions distinctes devraient être effectués dès que possible.</p>	<p>l'extérieur.</p> <p>Recommandation acceptée; des progrès sont en cours; les véhicules sont maintenant inscrits aux livres comme le sont les biens loués.</p>	<p>a été mis sur pied.</p> <p>L'unification des registres manuels sur les terrains et des registres informatisés sur la valeur des terrains est terminée. Tous les sous-comptes des biens immobiliers sont conciliés. Il est prévu d'informatiser tous les systèmes dans un avenir prochain.</p>	<p>autorisé à recevoir et à envoyer des marchandises au nom de la Commission. Dans le cadre d'une étude des besoins en matière de comptabilisation des biens on a commencé à revoir et à améliorer les méthodes de comptabilisation des biens, notamment la gestion du matériel. Au 31 mars 1978, les modalités d'arrêt des comptes se rapportant au matériel étaient documentées et examinées par les représentants des services de finance et de vérification interne. Au cours de l'exercice financier 1978-1979 on améliorera et on documentera les modalités d'arrêt des comptes, les comptes cycliques, les radiations de l'inventaire et les autres rectifications.</p> <p>Les registres manuels sur les terrains de la Division des biens immobiliers et de la Division des finances ont été informatisés. On détermine actuellement les différences entre les deux systèmes et on établit les valeurs non appropriées qui résultent de la mauvaise comptabilisation des biens aliénés entre 1947 et 1974. On procède à la rectification de la valeur au moyen des dossiers relatifs à la propriété des biens et d'autres documents connexes; ceci peut prendre un certain nombre d'années.</p>

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<p>3.22</p> <p>Pour être sûr que les immobilisations de matériel sont comptabilisées de façon appropriée et utilisées efficacement, la Commission devrait renforcer ses systèmes et ses méthodes ayant trait à l'utilisation des immobilisations et aux rapports établis à leur sujet.</p>	<p>Recommandation acceptée; des perfectionnements sont nécessaires en ce qui concerne les terrains de golf et de camping, les jardins attribués, etc. Le programme avance plus vite maintenant.</p>	<p>Il est prévu de faire une évaluation de l'utilisation des actifs et des procédures. La comptabilité de la dépréciation fera aussi l'objet d'une étude au même moment.</p>	<p>L'inventaire matériel des machines, de l'équipement et du mobilier et du matériel de bureau est terminé. La rectification des dossiers de la Commission est en cours afin que ces dossiers soient conformes au dénombrement et aux biens corporels établis individuellement.</p> <p>Une étude a été mise sur pied en avril 1978 en vue d'examiner les besoins globaux de la Commission en matière de comptabilisation des biens. Cette étude a pour objet de déterminer les éléments de chacune des diverses catégories en vue d'adopter le nombre minimal de systèmes de comptabilisation qui permettra de satisfaire aux besoins en matière de vérification des biens. On a recours aux divers usagers des biens afin d'éviter le double emploi des dossiers tenus à l'heure actuelle, au moyen de l'utilisation d'un système commun.</p> <p>Les personnes chargées de l'étude des besoins en matière de comptabilisation (voir le point 3.21), en collaboration avec des représentants des services des finances et de l'exploitation, déterminent les éléments d'information pour chacun des nombreux types de biens corporels et les répartissent en catégories selon les besoins en matière de</p>

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<p>PASSIF</p> <p>Les conventions comptables de la Commission ne permettent pas d'établir des rapports financiers qui présentent le passif conformément aux principes généralement reconnus.</p>			<p>comptabilisation et de gestion.</p> <p>La comptabilisation permettra de fournir une liste approuvée de biens pour lesquels chaque gestionnaire est responsable. L'étude de besoins en matière de gestion portera sur l'utilisation, la création de revenus, les coûts d'exploitations et d'entretien et d'autres utilisations qui doivent être définies.</p>
<p>3.23</p> <p>La Commission devrait améliorer ses méthodes concernant le point de démarcation des comptes à payer à la fin de l'année en veillant à ce que lesdites méthodes soient consignées par écrit, diffusées et respectées de façon convenable.</p>	<p>Recommandation acceptée; les méthodes seront consignées par écrit et appliquées. L'établissement d'un contrôle des engagements aidera.</p>	<p>Le Manuel révisé des services généraux répondra partiellement à cette exigence. C'est l'intention de la Commission d'émettre des instructions complètes avant le 1^{er} mars 1977 afin de s'assurer qu'on s'y conformera avant la fin de l'année. La première partie de ces instructions a déjà été publiée.</p>	<p>Les procédures d'arrêt des comptes pour les années financières 1976-1977 et 1977-78 ont été mises au point en collaboration avec la section de gestion du matériel et le vérificateur interne. Elles ont été consignées par écrit et les représentants de la Division des finances et de la vérification s'occuperont de leur mise en oeuvre.</p>
<p>3.24</p> <p>L'intérêt reporté, payable au Gouvernement du Canada, devrait être porté aux comptes de la Commission.</p>	<p>L'intérêt reporté concernant les prêts de Greenbelt a été inscrit dans les états de 1975-1976.</p>	<p>Ces intérêts figureront sur tous les prochains états financiers.</p>	<p>L'intérêt reporté concernant les prêts de la Ceinture de verdure a été inscrit dans les états de 1975-1976 et 1976-1977 et il figurera également dans les états de 1977-1978.</p>
<p>3.25</p> <p>Le passif prévu, résultant au régime de prestations de cessation d'emploi, devrait être</p>	<p>Le passif résultant des prestations de cessation d'emploi a été inscrit dans les états de 1975-1976.</p>	<p>Ce passif figurera sur tous les prochains états financiers.</p>	<p>Le passif résultant des prestations de cessation de fonctions a été inscrit dans les états de 1975-1976 et 1976-1977</p>

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<p>calculé tous les ans et porté aux comptes de la Commission.</p> <p>DÉLÉGATION DES POUVOIRS FINANCIERS 3.26 La Commission devrait modifier ses délégations de pouvoirs de façon à faire mieux comprendre la portée et les limites des pouvoirs et à en faciliter la consultation. Une fois révisées, les délégations devraient être examinées et mise à jour régulièrement.</p>	<p>Recommandation acceptée; en voie d'exécution.</p>	<p>Des formules ont été conçues et la procédure entrera en vigueur le 1^{er} avril 1977.</p>	<p>et il figurera également dans les états de l'année en cours et des années futures.</p> <p>Une étude approfondie des pouvoirs est terminée et un nouveau cadre permettant de définir la portée et les limites de la délégation a été établi. Ce nouveau cadre est conforme au guide du Conseil du Trésor sur la gestion financière des ministères et organismes du gouvernement du Canada. Lespouvoirs sont délégués par le président conformément aux pouvoirs qui lui sont confiés en vertu d'une résolution formelle de la Commission de la Capitale nationale; la résolution touchant l'autorisation figure à l'ordre du jour de la réunion de la Commission qui aura lieu le 20 avril. La section pertinente du Guide des services généraux est facile à consulter et elle prévoit l'étude et la mise à jour régulières des pouvoirs délégués.</p>
<p>3.27 Les fonctionnaires qui détiennent un pouvoir délégué en l'absence du titulaire devraient avoir,</p>	<p>Cela est rarement possible dans une organisation de cette dimension; à examiner plus à fond.</p>	<p>Dans la mesure du possible, ce sera fait.</p>	<p>La nouvelle section du Guide des services généraux stipule que les personnes qui assument les responsabilités d'un</p>

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<p>dans l'organisation, le même niveau de responsabilité que ce dernier, ou un niveau supérieur, toutes les fois que cela est possible.</p> <p>3.28 Les fiches de spécimen de signature préparées pour chaque poste comportant un pouvoir délégué devraient être distribuées de façon convenable dans toute la Commission.</p>	<p>Recommandation acceptée; ce travail est commencé dans le secteur des finances; il devra être accompli dans les secteurs de l'achat, des approvisionnements et des contrats.</p>	<p>Le processus a été mis en oeuvre et sera terminé avant le 1^{er} avril 1977.</p>	<p>supérieur en matière d'exploitation, en l'absence de ce dernier, ne pourront exercer les pouvoirs délégués au titulaire de ce poste à moins d'y être dûment autorisées par écrit par le supérieur du titulaire du poste en question. Cette disposition exige que le supérieur juge chaque fois du besoin de déléguer tous les pouvoirs au subalterne qui occupe provisoirement le poste.</p> <p>La nouvelle section du Guide de services prévoit la distribution de fiches de spécimen de signature et assigne les responsabilités à cet égard.</p>
<p>SYSTÈME DE CODAGE DES COMPTES 3.29 Le pouvoir d'attribuer, de maintenir, de contrôler et de communiquer les codes de comptes devrait revenir à une unité de la division des Finances, et le système de codage des comptes devrait être décrit dans le guide des services généraux.</p>	<p>Recommandation acceptée; sera exécutée sans délai.</p>	<p>Terminé.</p>	<p>La section des services financiers est maintenant chargée d'assigner, de maintenir, de contrôler et de communiquer les codes des comptes du grand livre.</p> <p>Le système de codage des comptes sera examiné en détail au cours de l'année financière 1978-1979. Cette étude donnera lieu à des recommandations</p>

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<p>CONTRÔLE DES DÉPENSES 3.30</p> <p>Le fonctionnaire supérieur des finances devrait veiller à ce que des améliorations pertinentes soient apportées au système des dépenses générales et au système de dépenses de la paie afin d'assurer l'exécution, l'autorité et la justesse dès le début des opérations et pendant toute la durée du traitement, du paiement et de l'établissement des rapports. Pour ce faire, il faudrait:</p> <ul style="list-style-type: none"> - établir des procédés pour la comptabilisation, en temps opportun, des notes de crédit et de la marchandise de retour, pour l'annulation des pièces justificatives des dépenses et pour la tenue des registres d'erreurs; 	<p>Recommandation acceptée; déjà en voie d'exécution, accomplie au fur et à mesure que le temps le permet.</p>	<p>Des méthodes sont mises au point. L'annulation des pièces justificatives des dépenses se poursuit et les erreurs sont suivies.</p>	<p>touchant la disposition du grand livre. Le nouveau système de codage figurera dans le guide des services généraux à cette date.</p>
<p>- établir des procédés pour la comptabilisation, en temps opportun, des notes de crédit et de la marchandise de retour, pour l'annulation des pièces justificatives des dépenses et pour la tenue des registres d'erreurs;</p>	<p>Tous les articles de la recommandation ont été traités.</p>	<p>Des méthodes sont mises au point. L'annulation des pièces justificatives des dépenses se poursuit et les erreurs sont suivies.</p>	<p>Toutes les marchandises retournées doivent figurer sur un bordereau de marchandises retournées. Un exemplaire de ce bordereau doit être transmis à la Division des finances en vue de s'assurer que le fournisseur a fait parvenir une note de crédit. Toutes les pièces justificatives sont annulées automatiquement par une machine qui les perforé de sorte que le mot "payé" et la date y figurent.</p>

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<p>- répartir davantage les responsabilités des employés qui s'occupent de mettre en train, de comptabiliser, de payer et de concilier les déboursés;</p> <p>- établir desprocédés permettant de contrôler efficacement les cessations d'emploi;</p>		<p>Cette séparation sera faite sous peu par une répartition des fonctions au sein de la Division des finances.</p> <p>La Section de l'organisation et des méthodes a terminé une étude sur les cessations d'emploi et établira de nouvelles procédures.</p>	<p>La répartition des responsabilités a été effectuée en grande partie au moyen de la nouvelle délégation des pouvoirs financiers. En 1978, les tâches ayant trait aux conciliations bancaires seront effectuées, de façon définitive, par un service distinct de celui qui est chargé de demander les chèques et de recevoir des sommes en espèces.</p> <p>Le système de cessation des fonctions exige que le gestionnaire informe la Division du personnel que l'employé ne travaille plus. La Division du personnel doit ensuite informer la Division des finances afin que les mesures soient prises pour rayer le nom de l'employé de la liste de paye. Parmi les effectifs de la Commission, environ 700 à 1000 employés doivent présenter une fiche des heures de travail. Si un employé ne travaille pas, ses heures ne sont pas inscrites et, par conséquent, il n'est pas rémunéré. Tous les chèques qui n'ont pas pu être remis à l'employé sont renvoyés à la Division des finances afin de prendre les mesures nécessaires.</p>
<p>- établir des méthodes de contrôle efficaces des entrées et des sorties;</p>		<p>Le système est opérationnel et les procédures nécessitent une certaine mise au point.</p>	<p>Les services d'informatique et de finance on conçu des contrôles intrants-extrants concernant les recettes, les</p>

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<p>- examiner l'efficacité du sous-système des congés annuels et du temps supplémentaire en fonction des besoins de la Commission.</p> <p>VÉRIFICATION INTERNE</p> <p>La fonction de vérification interne n'a pas été pleinement reconnue comme un instrument de gestion important au sein de la Commission.</p>		<p>Le rapport de vérification sera remis au comité de gestion en février 1977.</p> <p>Ce n'est plus le cas. Le personnel et le budget ont pris de l'expansion. Cette expansion sera maintenue au cours de l'année.</p>	<p>ventes à crédit, les inscriptions dans les journaux et les avis bancaires. Ces contrôles sont actuellement mis à l'épreuve et devraient être appliqués en avril 1978. On étudie également d'autres domaines où les contrôles intrants-extrants pourraient être utilisés et on les appliquera s'il y a lieu.</p> <p>Une étude minutieuse du sous-système des congés annuels et du temps supplémentaire a été accomplie par le service de vérification interne et étudiée par un comité d'utilisateurs. Ils en sont arrivés à la conclusion que l'étude démontrait que le système satisfait aux besoins en matière de contrôle des congés, de paie, d'établissement des coûts ainsi qu'à ceux des rapports trimestriels ou annuels du Conseil du Trésor sur l'utilisation des congés. Le maintien du système a été approuvé moyennant quelques modifications de peu d'importance.</p>
<p>3.31</p> <p>Il faudrait établir un comité de vérification relevant du directeur général et composé de membres du Comité de gestion, dont le mandat consisterait notamment à établir la portée générale de la vérification</p>	<p>Recommandation acceptée; un Comité de vérification sera créé en septembre ou en octobre 1976.</p>	<p>Le mandat du Comité de vérification a été établi. Le Comité entrera en fonctions ce mois-ci.</p>	<p>Un comité de vérification a été formé et son mandat a été défini. Ce mandat a été publié dans le Guide des services généraux. Des réunions ont lieu régulièrement depuis mai 1977.</p>

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DATE 17 avril 1978

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<p>interne et à examiner les observations faites en matière de vérification et les mesures correctives prises.</p> <p>3.32 Il faudrait étendre la portée de la vérification interne de façon à toucher tous les secteurs de l'administration financière, tels la préparation du budget et le contrôle budgétaire.</p> <p>3.33 La Commission devrait augmenter son personnel de vérification interne, s'il y a lieu, en faisant appel au Bureau des Services de vérification.</p>	<p>Recommandation acceptée: en voie d'exécution.</p> <p>Recommandation acceptée; nous utilisons les services du Bureau des Services de vérification depuis janvier 1976; nous utiliserons des ressources additionnelles s'il y a lieu.</p>	<p>Le nouveau vérificateur a terminé ses cours de langue et son retour permettra une expansion de la fonction (mars 1977).</p> <p>Le Bureau des services de vérification a maintenant terminé le contrat de vérification du projet du réseau routier au Québec. De plus, un expert-conseil de l'extérieur a terminé en septembre 1976 la vérification opérationnelle en collaboration avec la Section de la vérification interne des opérations du Parc de la Gatineau.</p>	<p>Le champ d'application de la vérification interne a été élargi et on en fait état dans les plans de travail de l'année en cours et de celle qui suit.</p> <p>On a fait appel au Bureau des services de vérification pour les projets relatifs au réseau routier et aux égouts au Québec. On a négocié un contrat avec le Bureau des services de vérification et des crédits budgétaires ont été affectés à cette fin.</p>
<p>3.34 Le chef de la Vérification interne devrait amplifier, perfectionner et consigner par écrit les normes et les techniques de vérification utilisées dans le cadre de la fonction de la vérification interne.</p>	<p>Recommandation acceptée.</p>	<p>En cours. Une nouvelle section du Manuel des services généraux est terminée.</p>	<p>Des normes et des techniques de vérification interne fondées sur des systèmes ont été établies.</p>

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<p>3.35 La Commission devrait hâter ses efforts visant à mettre sur pied un système officiel et efficace de planification, de budgétisation et de contrôle budgétaire afin d'aider à déterminer et à établir les activités, les projets et les priorités, et afin de faciliter l'affectation, la gestion et la comptabilité efficaces et appropriées des ressources utilisées dans la poursuite des objectifs. Il faudrait, à cet effet:</p> <p>a. déterminer les objectifs, les priorités et les solutions de rechange; élaborer des plans à moyen et à long terme;</p> <p>b. faire des prévisions régulières au cours de l'année;</p>	<p>Nous acceptons tous les points de cette recommandation. Les progrès faits au cours des neuf derniers mois se poursuivront en ce qui concerne les améliorations à plus long terme qui sont recommandées.</p>	<p>Les prévisions du programme de 1978-1979 ont été révisées aux plans à long terme mis au point au cours des dix-huit derniers mois par le comité de gestion.</p> <p>Des prévisions trimestrielles sont maintenant préparées pour les dépenses de fonctionnement et la Caisse de la Capitale nationale.</p>	<p>La préparation des prévisions du programme comprend l'évaluation des projets par la haute direction en ce qui concerne les objectifs, le programme de travail, les priorités, les délais et les choix possibles.</p> <p>En 1977-1978, on a préparé pour la première fois des prévisions trimestrielles en fonction des crédits alloués. Les budgets mensuels feront partie du système de contrôle budgétaire qui sera appliqué en 1978-1979.</p>

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c. contrôler les engagements;		Un système informatisé de contrôle des salaires et traitements a été mis sur pied et entrera en vigueur le 1 ^{er} avril 1977. Un système manuel servira de base au contrôle et sera éventuellement remplacé par un système informatisé.	Un système informatisé de contrôle des salaires et des traitements a été mis sur pied et est utilisé à l'heure actuelle. La mise au point d'un système de contrôle des engagements fondé sur des dossiers renfermant les opérations non terminées pour les biens et les services qui s'inscrivent dans le cadre des dépenses de fonctionnement est en cours et il devrait être mis en oeuvre le 30 juin 1978.
d. analyser les écarts par rapport au budget et en faire rapport;		Des différences sont couramment constatées dans plusieurs rapports. Les différences importantes sont étudiées régulièrement par le directeur général au comité de gestion. Un seul système est élaboré.	L'analyse des écarts et les comptes rendus périodiques de ces derniers constituent un élément fondamental du système de contrôle budgétaire qui doit être mis en oeuvre en 1978-1979. Un système informatisé de contrôle et de comptes rendus a été mis au point pour les projets d'immobilisations. Ce système permettra de vérifier les pouvoirs en matière de programmes et les dépenses prévues et actuelles, et de fournir l'analyse des écarts.

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<p>e. élaborer les indices de mesure du rendement;</p> <p>f. établir des rapports hiérarchiques pour les employés qui ont des responsabilités en matière d'exploitation et de dépenses et pour ceux chargés du contrôle budgétaire;</p>		<p>Le S.M.R.O. a été mis en oeuvre dans le cas des travaux d'entretien.</p> <p>La nomination d'agents financiers dans les différentes directions permettra l'établissement de rapports distincts sur les dépenses et le contrôle.</p>	<p>Des évaluations du rendement ont été utilisées pour les prévisions de programme des années financières 1977-1978, 1978-1979 et 1979-1980 afin d'appuyer les demandes de ressources supplémentaires pour les opérations d'entretien. A l'heure actuelle, la Direction du développement examine, en collaboration avec la Division du perfectionnement des systèmes, les indices actuels d'évaluation du rendement afin d'améliorer le système existant et de l'utiliser dans d'autres domaines de la Commission.</p> <p>La ligne de conduite relative à la délégation des pouvoirs financiers dont l'application est en cours, établit les rapports hiérarchiques des employés qui ont des responsabilités en matière d'exploitation et de dépenses, et des employés qui sont chargés du contrôle budgétaire.</p>
<p>g. étudier le rendement de façon périodique en fonction des objectifs.</p>		<p>Le rendement est maintenant mesuré en fonction des objectifs.</p>	<p>La Division du perfectionnement des systèmes a créé une section de coordination des programmes qui devra trouver des moyens d'évaluer périodiquement le rendement en fonction des objectifs.</p>

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<p>RAPPORTS FINANCIERS</p> <p>Rapports internes</p> <p>Les systèmes financiers et administratifs, automatisés ou manuels, ne fournissent pas à la direction et au personnel l'information nécessaire pour gérer et contrôler efficacement les ressources de la Commission.</p> <p>OBSERVATIONS ET RECOMMANDATIONS</p> <p>3.36</p> <p>Le directeur de la Mise au point des systèmes et le fonctionnaire supérieur des finances devraient élaborer un plan réaliste visant à améliorer les services et les activités informatiques, les systèmes connexes et les rapports de gestion afin d'obtenir une meilleure gestion des finances. Les étapes du plan devraient faire l'objet d'un contrôle régulier du Comité de gestion.</p>	<p>Recommandation acceptée; ce plan doit être mis en application dès que possible.</p>	<p>Du personnel additionnel a été ajouté à la Division du perfectionnement des systèmes. Une participation accrue des utilisateurs a été assurée par un groupe de travail sur les méthodes administratives. Le plan de la mise au point découlera des conclusions de ce groupe. Le comité directeur du perfectionnement des systèmes continuera de suivre la marche des travaux.</p>	<p>L'agent supérieur des finances et le directeur de la mise au point des systèmes ont établi le plan et les priorités pour l'amélioration des éléments informatiques de la gestion et du contrôle financiers. Des rapports sur l'état d'avancement sont présentés régulièrement au comité de gestion.</p>

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<p>3.37 Il faudrait faire approuver par le fonctionnaire supérieur des finances les nouveaux systèmes ou les changements apportés aux systèmes actuels qui ont un effet sur la gestion ou les contrôles financiers de la Commission.</p>	<p>Recommandation acceptée; l'essentiel immédiatement.</p>	<p>Le directeur du perfectionnement des systèmes doit maintenant consulter le Directeur des Finances avant d'effectuer des changements qui influenceront sur les systèmes financiers.</p>	<p>Un comité consultatif du perfectionnement des systèmes formé du directeur des opérations financières et des chefs de division du fonctionnement examine, à l'heure actuelle, les changements apportés aux systèmes qui influent sur la gestion et le contrôle financiers. L'agent supérieur des finances est représenté pour tous les travaux de perfectionnement et il approuve les nouveaux systèmes et les changements apportés aux systèmes existants.</p>
<p>3.38 Lorsqu'elle fournit des services informatiques à d'autres, la Commission devrait veiller à ce que ces services soient assurés de façon à satisfaire les besoins des Finances et de l'Administration.</p>	<p>Recommandation acceptée.</p>	<p>La Division du perfectionnement des systèmes veille à ce que des services informatiques soient fournis pour la gestion et le contrôle financiers de la Commission de la Capitale nationale et que le déroulement du travail ne soit pas entravé lorsque ces services informatiques sont fournis à d'autres.</p>	<p>La Division du perfectionnement des systèmes veille à ce que des services informatiques soient fournis pour la gestion et le contrôle financiers de la Commission de la Capitale nationale et que le déroulement du travail ne soit pas entravé lorsque ces services informatiques sont fournis à d'autres.</p>
<p>Rapports externes 3.39 La Commission devrait établir ses états financiers conformément aux principes comptables généralement reconnus et veiller à ce que ces états soient</p>	<p>Recommandation acceptée; une discussion sur les états pro forma aura lieu bien avant la fin de l'année.</p>	<p>Cette exigence a été satisfaite dans la mesure du possible pour 1975-1976.</p>	<p>Les états financiers de la Commission sont préparés conformément aux principes comptables généralement reconnus sauf qu'aucun amortissement n'est inscrit pour les immobilisations. Le</p>

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conçus de manière à présenter clairement la situation financière et les résultats financiers de la Commission.			Conseil du Trésor étudie actuellement la ligne de conduite relative à l'inscription de l'amortissement par les Sociétés de la Couronne et il doit consulter les sociétés de la Couronne en juillet 1978. Le vérificateur général a examiné la méthode de présentation de l'état financier pour 1977-1978 avant la fin de l'année.
3.40 Le rapport de l'auditeur et les états financiers devraient faire partie intégrale du Rapport annuel de la Commission.	Recommandation acceptée; toutefois, le délai du 30 juin imposé pour le rapport de la Commission rend cela presque impossible.	La CCN n'a pas reçu le rapport de 1975-1976 daté du 26 juillet 1976, avant janvier 1977. Cela est impossible cette année.	Ceci a été fait pour 1976-1977 et il en sera de même pour les années ultérieures.
3.41 La Commission devrait mettre en rapport les renseignements explicatifs sur les objectifs, les activités, les projets et les résultats avec les renseignements financiers de la partie du Rapport annuel consacrée à la revue de la situation financière.	Recommandation acceptée.	Le rapport de 1976-1977 mettra l'accent sur cette question.	Les objectifs et les travaux connexes ont été élaborés et soumis, sous forme de premier jet, à l'approbation de la Commission. Lorsqu'ils auront été modifiés, s'il y a lieu, et approuvés, les dépenses seront classées en conséquence et les rapports seront établis.

Président

APPENDICE «PA-69»

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<p>ORGANISATION DE LA FONCTION FINANCIERE</p> <p>CADRE SUPERIEUR DES FINANCES</p> <p>Le secrétaire général adjoint, Planification et Administration devrait être nommé cadre supérieur des finances responsable de la gestion et du contrôle financiers de la Corporation. Son titre devrait être modifié de façon à comprendre le terme "Finances". Le secrétaire général devrait communiquer cette nomination par écrit à tous les employés de niveau supérieur ainsi qu'à tous les employés qui s'acquittent de fonctions financières au sein de la Corporation.</p> <p>Le secrétaire général devrait raffermir et clarifier la direction fonctionnelle qu'assure le cadre supérieur des finances en accordant plus d'importance à la responsabilité du cadre supérieur des finances relativement au système d'administration financière au sein de la Corporation. Par conséquent, le cadre supérieur des finances doit décider, au nom du secrétaire général, et après avoir dûment consulté les directeurs adjoints, Administration, ce qui doit être fait dans le domaine des politiques, des systèmes, des procédés, des plans et des rapports financiers.</p>	<p>Recommandation acceptée.</p> <p>Recommandation acceptée.</p>	<p>Des mesures sont prises qui s'inscrivent dans une réorganisation du personnel entrant en vigueur le 1er mai 1978.</p> <p>Des dispositions ont été prises en vue de l'application de cette recommandation.</p>

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FORMATION DU PERSONNEL

La Corporation incite son personnel financier à suivre les cours donnés par des associations comptables professionnelles reconnues, par exemple les cours du RIA et du CGA. Il n'existe pas, au sein même de la Corporation, de programme de formation financière destiné aux chefs de service assumant des responsabilités financières.

Le cadre supérieur des finances devrait voir à ce que l'on encourage les chefs de service qui s'acquittent de fonctions financières au sein de la Corporation à s'inscrire à ces programmes de formation en gestion financière.

EVALUATIONS DU RENDEMENT

Le directeur des Services financiers participe activement à la sélection et à la nomination dans les divers musées du personnel financier mais il ne participe pas à l'évaluation de leur rendement bien qu'il existe des rapports fonctionnels entre ces employés et le directeur.

Il faudrait raffermir les directives fonctionnelles que le directeur des Services financiers donne aux conseillers financiers des

Nous sommes à établir des périodes de formation.

Recommandation acceptée.

Avec l'aide de la Commission de la Fonction publique, une série de colloques de deux jours sur la gestion financière s'est tenue à l'intention de nos gestionnaires opérationnels. En outre, le personnel de la direction des finances a fait le tour des constituants pour montrer aux gestionnaires comment interpréter les états financiers et comment établir le budget d'un programme.

Cette procédure a maintenant été adoptée.

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musées en exigeant qu'il participe directement aux évaluations du rendement de tous les agents financiers.

GUIDE DES PROCÉDES

La Corporation a distribué une ébauche d'un guide des procédés. Le guide est incomplet et n'a pas connu de publication officielle. L'absence d'un guide et de réunions régulières de travail est la source d'un niveau médiocre de communication au sein de la fonction financière.

Le guide des procédés devrait être rédigé pour l'ensemble de la Corporation, à l'exception de certains musées qui, à cause de circonstances particulières, ne pourraient respecter les procédés généraux. Dans ces cas, des procédés préparés par le musée en question devraient être ajoutés au guide de la Corporation après avoir été approuvés par le cadre supérieur des finances.

Le secrétaire général devrait s'assurer que le guide est émis sous sa direction, qu'il est complet à tous les points de vue et que les procédés qu'il contient sont respectés.

Le cadre supérieur des finances devrait

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Nous sommes à rédiger le guide en tenant compte de cette recommandation.

Recommandation acceptée.

Des réunions ont été tenues depuis qu'a été

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Même commentaire que dans le rapport le 1977,

Une fois terminé, le guide sera publié avec l'approbation du Comité des finances du Conseil d'administration.

Même commentaire que dans le rapport de 1977

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établir des liens de communication appropriés à l'intérieur de la fonction financière en instaurant de nouveau le système de réunions à intervalles réguliers en vue de discuter des problèmes communs et d'en arriver à des solutions.

DELEGATION DE POUVOIRS

Le document sur la délégation de pouvoirs ne fait pas l'objet de révisions périodiques qui en assureraient la mise à jour.

Le cadre supérieur des finances devrait s'assurer que des révisions périodiques sont effectuées pour faire en sorte que le document sur la délégation de pouvoirs réponde aux besoins courants de la Corporation.

COMPTE D'ACHAT

Il est attribué à la Corporation une affectation sans échéance destinée à l'achat d'objets d'art pour la collection nationale. Il n'existe pas de ligne directrices en ce qui concerne les frais pouvant être imputés à ce compte.

La Corporation devrait inclure dans son guide de procédés des politiques et des lignes

effectuée votre vérification et cette façon de faire se poursuivra.

Recommandation acceptée.

Il sera tenu compte de cette recommandation dans le guide des procédés.

Le nouveau document sur la délégation des pouvoirs a été envoyé au Ministre pour approbation.

Même commentaire que dans le rapport de 1977,

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<p>directrices précises quant à la nature des dépenses qui peuvent être imputées au Compte d'achat à titre de frais d'acquisition d'un objet visé par la Loi.</p> <p>COMPTE SPECIAL</p> <p>La Corporation reçoit également une affectation sans échéance pour les coûts engagés pour la publication de livres, de plaquettes, etc. Lorsqu'on détermine le coût unitaire des publications, on ne tient compte en général que des frais d'impression et de composition. Par conséquent, il est difficile de prendre de bonnes décisions en ce qui concerne l'établissement des prix.</p> <p>Le cadre supérieur des finances devrait établir des procédés concernant l'accumulation de tous les coûts reliés aux publications et la possibilité pour la direction de se procurer ces renseignements en vue de faciliter les décisions relatives aux prix.</p> <p>BOUTIQUES</p> <p>Dans chaque musée, il y a une boutique où l'on vend des souvenirs et des publications. Aucune ne prépare d'état financier décrivant par poste les</p>	<p>Recommandation acceptée.</p>	<p>Cette recommandation a été approuvée par le Conseil d'administration et entrera en vigueur le 1er avril 1978.</p>

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coûts d'exploitation, les profits ou pertes, etc.

Le cadre supérieur des finances devrait instaurer la préparation et l'examen de rapports mensuels de gestion financière sur l'exploitation des boutiques, afin de fournir à la direction plus de renseignements sur les résultats de l'exploitation et pour lui faciliter la prise de décisions gestionnelles éclairées.

COMPTES A RECEVOIR

Le cadre supérieur des finances devrait assurer le raffermissement des contrôles sur la fonction des comptes à recevoir. Ces contrôles comporteraient la préparation d'une balance de vérification mensuelle d'après un classement chronologique conciliée avec le compte de contrôle, l'envoi d'états de compte mensuels aux clients et une répartition appropriée des tâches.

OBJETS D'ART

La division des Services financiers n'exerce aucune responsabilité fonctionnelle sur les objets d'art comprenant tous les objets de la collection nationale.

Le contrôle des objets d'art est faible et il

Notre rapport mensuel de gestion comprend maintenant cet état financier.

Nous avons déjà entrepris la mise en oeuvre de cette recommandation.

Même commentaire que dans le rapport de 1977.

En suite du manque de main-d'oeuvre, des problèmes se sont présentés au moment d'introduire un système qui fournirait les résultats voulus. L'importance de cette observation étant reconnue, d'autres méthodes sont à l'étude.

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DATE le 19 avril, 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1977)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES REPONSES Musées nationauxOBSERVATION ET RECOMMANDATIONS DU VÉRIFICATEUR
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se fait peu de dénombrements.

La Corporation devrait élaborer et appliquer des politiques et procédés standard afin de garantir le contrôle convenable des objets d'art y compris un dénombrement tenant compte de la nature et de la valeur monétaire de chaque objet. Le cadre supérieur des finances devrait exercer une responsabilité fonctionnelle sur ce contrôle.

IMMOBILISATIONS

Dans la plupart des cas, il n'existe aucun procédé en vue du contrôle des immobilisations.

Lorsqu'il existe des procédés, les agents financiers ne participent pas à leur élaboration, à leur examen et à leur évaluation.

La Corporation devrait établir et appliquer des politiques financières ayant trait au contrôle des immobilisations en tenant compte de leur nature et de leur valeur monétaire.

Le cadre supérieur des finances devrait exercer une responsabilité fonctionnelle sur le contrôle des immobilisations. Ces contrôles devraient comprendre la conciliation des additions annuelles au compte de contrôle des

Recommandation acceptée.

Recommandation acceptée.

La politique à cet égard sera comprise dans

L'agent financier supérieur exerce un contrôle fonctionnel sur les objets façonnés. Des méthodes et procédures nouvelles sont à l'étude.

Un projet a été préparé pour mettre en application la recommandation. Une société d'experts comptables a été retenue pour venir en aide à notre personnel dans l'établissement d'un répertoire. En prévision de l'instauration de ce répertoire, certains constituants ont commencé à recenser et à enregistrer leurs biens.

Même commentaire que dans le rapport de 1977.

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<p>immobilisations et aux articles de dépense correspondants. Le compte de contrôle des immobilisations devrait également être ajusté selon les dispositions ou suppressions dûment autorisées au cours de l'année. Ces politiques devraient également prévoir des dénombrements périodiques conciliés au compte de contrôle pertinent des immobilisations.</p> <p>STOCKS</p> <p>Les stocks comprennent les publications des divers musées. La haute direction ne reçoit pas des renseignements suffisants pour lui permettre d'évaluer les besoins actuels et futurs relatifs aux publications.</p> <p>La direction devrait produire et distribuer à tous les musées des analyses et statistiques régulières au sujet de la vente des publications. Ces relevés pourraient servir à déterminer la rentabilité des divers articles en stock et pourraient contribuer à la planification des publications futures et à l'achat des articles qui doivent être revendus.</p>	<p>le guide des Services financiers actuellement en voie de préparation</p> <p>Recommandation acceptée.</p>	<p>le guide des Services financiers actuellement en voie de préparation</p> <p>Une étude de faisabilité a été entreprise et terminée par un conseiller de l'extérieur. Les recommandations qui ont été faites, une fois mises en application, fourniront les renseignements voulus. A ce stade, nous estimons que le système sera en place et opérationnel pendant l'année financière 1978/79.</p>
<p>La Corporation devrait établir et contrôler des politiques standard concernant les rapports de la rotation des stocks qui serviraient à déterminer</p>	<p>Recommandation acceptée.</p>	<p>L'instauration le 1er avril 1978 d'un système de marketing plus complet a amélioré la prise de décision.</p>

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<p>la quantité des publications et des autres articles qui doivent être revendus.</p> <p>VERIFICATION INTERNE</p> <p>La Corporation devrait former un comité de vérification. Ce comité devrait déterminer la portée des vérifications, les secteurs à examiner, puis ensuite contrôler les mesures correctives prises par suite des conclusions de la vérification.</p> <p>GESTION DES PROJETS</p> <p>(La présente recommandation s'applique uniquement au Musée des Sciences et de la Technologie.) Des projets, comme la restauration des objets d'art, sont proposés et approuvés dans estimation des coûts et sans rapport de rentabilité.</p>	<p>Le comité de vérification est maintenant formé et comprend trois membres du Conseil d'administration.</p>	<p>Même commentaire que dans le rapport de 1977.</p>
<p>La Corporation devrait établir une politique exigeant une planification convenable et des procédés d'examen avant la prise de décisions sur des projets d'envergure. Ces procédés devraient comprendre la participation des Finances et de la Technologie générale dans la préparation de coûts estimatifs détaillés ainsi que des rapports sur les données techniques et les possibilités de solutions</p>	<p>Nous avons fait beaucoup de progrès dans ce domaine et nous continuerons nos efforts en vue de l'application intégrale de cette recommandation.</p>	<p>Même commentaire que dans le rapport de 1977.</p>

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<p>de recharge pour le projet.</p> <p>EVALUATION DES PROJETS</p> <p>Il est rare que des descriptions détaillées des projets accompagnent les budgets annuels préparés par les gestionnaires des centres de responsabilité. S'il y a lieu, des descriptions supplémentaires sont données oralement au cours de l'examen des budgets.</p> <p>Les Musées nationaux du Canada devraient établir une politique afin que toutes les descriptions de projets présentées avec le budget du projet comprennent les objectifs, les coûts, le temps de parachèvement, les réalisations ou résultats prévus, etc.</p> <p>Le cadre supérieur des finances devrait voir à ce que tous les projets soient présentés aux fins d'examen périodique, d'examen critique et d'évaluation aux diverses étapes de leur élaboration.</p> <p>EVALUATION DES PROGRAMMES PERMANENTS</p> <p>D'importantes parties des programmes permanents des Musées nationaux du Canada sont compris dans le budget "A" des prévisions de programme et ne font donc pas automatiquement</p>	<p>Recommandation acceptée.</p> <p>Les projets sont maintenant examinés par les directeurs des musées.</p>	<p>Les budgets de programme pour 1978-1979 ont généralement satisfait à cette condition.</p> <p>Ceci fait partie de la révision annuelle de la budgétisation.</p>
<p>D'importantes parties des programmes permanents des Musées nationaux du Canada sont compris dans le budget "A" des prévisions de programme et ne font donc pas automatiquement</p>		

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<p>l'objet d'un examen régulier et d'un examen critique.</p> <p>Les Musées nationaux du Canada devraient mettre au point un plan en vue de l'examen régulier et de l'examen critique, sur une base régulière, de tous les programmes permanents. Ces examens réguliers devraient être effectués par les diverses divisions et divers musées avec l'appui approprié du cadre supérieur des finances.</p> <p>CONTROLE BUDGETAIRES</p> <p>Dans plusieurs cas, les sommes budgétées portées aux états financiers mensuels de la Corporation représentent 1/12^e du budget annuel.</p> <p>Le cadre supérieur des finances devrait mettre en application des procédés pour la répartition de toutes les dépenses budgétées d'après les tendances de dépenses prévues.</p> <p>RAPPORTS FINANCIERS</p> <p>Des états financiers mensuels sont préparés par quatre différents niveaux de la Corporation. La présentation médiocre, le manque de renseignements opportuns et le manque de compréhension ont amené ce double emploi.</p>	<p>Voir commentaire précédent.</p> <p>La répartition des dépenses selon les tendances est maintenant une pratique reconnue de nos gestionnaires des centres de responsabilité.</p>	<p>Un plan a été établi pour mettre en application cette recommandation. Des révisions ont été faites dans cinq programmes, à savoir les muséobus, les expositions itinérantes (Musée de l'Homme), le Muséotrain, Exploration-Patrimoine et le Répertoire national.</p> <p>Même commentaire que dans le rapport de 1977,</p>

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<p>En étudiant les lacunes du système de rapports, le cadre supérieur des finances devrait poursuivre ses efforts en vue de fournir des états financiers satisfaisants. A cette fin, il devrait demander aux utilisateurs quels sont leurs besoins, examiner ces besoins et tenter de mettre au point une présentation qui leur convienne.</p> <p>Il faudrait que tous les gestionnaires des centres de responsabilité participent à des séances de formation officielle où les divers systèmes de rapports financiers leur seraient expliqués, pour faire en sorte qu'ils soient en mesure de mieux interpréter les renseignements compris dans ces rapports.</p>	<p>Recommandation acceptée.</p> <p>Recommandation acceptée.</p>	<p>Les gestionnaires opérationnels sont maintenant invités à fournir les données qui doivent paraître dans les états destinés à leur usage.</p> <p>Ceci représentait une partie importante du premier colloque financier qui s'est tenu en novembre 1977</p>
		<p>Jennifer R. McQueen Secrétaire-général interimaire</p>

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APPENDICE «PA-70»

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

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<p>LE CADRE SUPÉRIEUR DES FINANCES</p> <p>Le vice-président (Laboratoires) est chargé de l'administration et du contrôle financiers du Conseil. Comme il exerce également d'autres fonctions en plus de celles-ci, y compris la gestion d'un programme de recherches d'importance, le temps qu'il peut consacrer à certaines questions financières est très limité.</p> <p>Le Conseil devrait créer un poste de cadre supérieur des finances qui relèverait directement du président. Ce cadre devrait être compétent, posséder de l'expérience et être qualifié; il serait chargé de toutes les questions relatives à la gestion et au contrôle financiers. Il devrait assurer à toutes les divisions du Conseil la direction fonctionnelle en ce qui a trait aux questions financières.</p>	<p>Le poste de conseiller supérieur des finances a été créé en 1966; grâce à ce poste, le vice-président (Laboratoires) a été assuré d'une aide qualifiée. Toutefois, une étude approfondie visant à accorder une plus grande importance aux fonctions d'administration et de contrôle financiers sera entreprise.</p>	<p>Le Conseil a procédé à l'engagement d'un spécialiste des questions financières à titre de Chef des systèmes financiers et opérations comptables. Celui-ci sera chargé d'assurer la direction fonctionnelle nécessaire relativement à toutes les questions financières concernant les divisions du Conseil dans les domaines qui relèveront de ses attributions. Ce poste vient s'ajouter au poste de l'actuel Chef de la planification financière et de la budgétisation, qui continuera d'assurer une direction fonctionnelle à toutes les divisions du Conseil relativement à la planification et à l'analyse financière.</p>

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<p>COMMUNICATION DES EXIGENCES FINANCIÈRES</p> <p>Le Conseil devrait élaborer au plus tôt un guide efficace d'administration financière sous la direction du cadre supérieur des finances et le publier avec l'autorisation du président. Afin d'améliorer la communication des exigences financières, il faudrait organiser régulièrement des réunions d'étude entre le personnel des finances et le personnel administratif qui remplit des fonctions ayant trait aux finances.</p> <p>FORMATION ET PERFECTIONNEMENT</p> <p>Comme il n'existe pas de programme de formation proprement dit à l'intention du personnel des finances, l'efficacité et l'uniformité des services financiers peuvent être compromises.</p>	<p>Recommandation acceptée. Depuis quelque temps, le besoin d'avoir un guide d'administration financière complet s'imposait; nous prenons maintenant les dispositions nécessaires pour présenter ce guide dans lequel sera exposée la nouvelle méthode de contrôle financier qui est actuellement au stade de l'élaboration.</p>	<p>Le Conseil a procédé à l'engagement du personnel nécessaire à la préparation d'un Guide d'administration financière. On procédera à la rédaction de plusieurs chapitres de ce guide au cours de l'année financière 1978-1979 et on prévoit de le terminer avant le 31 mars 1979.</p>
<p>Le Conseil devrait instaurer un programme de formation précis à l'intention de tout le personnel des finances et des chefs de service qui remplissent des fonctions ayant trait aux finances.</p>	<p>Recommandation acceptée</p>	<p>Le Conseil a pris des mesures afin d'envoyer divers membres de son personnel suivre des cours de la Commission de la Fonction publique. On établira un programme plus détaillé de formation du personnel après qu'on aura défini la forme qu'assumera l'organisation financière et qu'on aura recruté son personnel.</p>

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<p>FONCTIONS FINANCIÈRES, RESPONSABILITÉS ET ÉVALUATION DU RENDEMENT</p> <p>Le Conseil devrait mettre au point un énoncé de fonctions approprié à l'intention de tout le personnel des finances et des autres employés qui remplissent des fonctions relatives aux finances. Ces énoncés, qui devraient être soumis à l'approbation du cadre supérieur des finances, devraient servir de base aux études régulières sur l'évaluation du rendement.</p> <p>CODE DES COMPTES</p> <p>Au Conseil, le système de codage des comptes permet de distinguer les centres de responsabilité, les projets et les classifications secondaires plutôt que des services particuliers auxquels la responsabilité du budget et des dépenses peut être attribuée et les gestionnaires des centres de responsabilité tenus responsables.</p>	<p>Recommandation acceptée</p>	<p>Cette question sera réglée au cours de l'année financière 1978-1979. Le Conseil envisage de procéder à une certaine réorganisation en vue d'être mieux à même d'assumer ses responsabilités financières. On préparera une liste de ces responsabilités financières en parallèle avec la réorganisation prévue. Le Conseil diffusera également les documents pertinents afin d'informer tous les secteurs du CNRC du rôle du nouveau service financier et de ses responsabilités fonctionnelles.</p>

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<p>Il faudrait créer un système de codage qui indique à quels services opérationnels la responsabilité budgétaire peut s'appliquer. Il serait préférable que ce document fasse partie du guide d'administration financière.</p> <p>DELEGATION DES POUVOIRS</p> <p>Les autorisations de signer données par le Conseil diffèrent quelque peu de celles proposées dans le Guide d'administration financière du Conseil du Trésor et comprennent une disposition relative au pouvoir des employés de signer "à titre de représentants" en l'absence de leurs supérieurs.</p> <p>La délégation des pouvoirs financiers devrait faire l'objet d'une étude et de nouvelles dispositions devraient être prises afin de:</p>	<p>Recommandation acceptée</p>	<p>Il existe actuellement un guide des codes qui sera inclus dans le Guide d'administration financière. On le réexaminera pour s'assurer qu'il continuera de répondre aux besoins du Conseil et des agences centrales; cet examen sera terminé avant le 1er avril 1979.</p>

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<ul style="list-style-type: none"> - s'assurer que le pouvoir mentionné à l'article 26 conformément à la Loi sur l'administration financière est délégué aux employés qui occupent des postes correspondant à ceux suggérés dans le Guide d'administration financière du Conseil du Trésor; - retirer aux employés subalternes le pouvoir de signer "à titre de représentant" de leurs supérieurs; et - imposer un montant maximum en argent à tous les postes où les employés doivent exercer un pouvoir de payer. 	<p>Recommandation acceptée</p> <p>Recommandation acceptée; sauf dans le cas de la disposition relative aux représentants qui permet de centraliser le contrôle qu'exerce l'administration sur les documents traités, etc. pour lesquels une autorisation écrite a déjà été donnée par l'agent qui détient les pouvoirs du budget.</p> <p>Recommandation acceptée</p>	<p>On procédera à un réexamen complet des autorisations de signer données, pour s'assurer que le document décrivant la délégation du pouvoir de signature reflète les besoins du Conseil en même temps que ceux du Conseil du Trésor et des autres agences centrales; ce travail sera terminé le 30 octobre 1978 au plus tard.</p>

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<p>VÉRIFICATION DES COMPTES</p> <p>La direction des Services financiers devrait assurer un contrôle fonctionnel de la vérification des comptes et des procédés relatifs aux paiements, c'est-à-dire:</p> <ul style="list-style-type: none"> - veiller à ce que les agents qui exercent un pouvoir financier en comprennent parfaitement la portée; - veiller à ce que les responsabilités et les procédés relatifs à l'étude et à l'approbation soient clairement énoncés et consignés dans les Règlements administratifs (définitions et applications); - contrôler l'apposition d'un "timbre" de vérification sur chaque facture; et - contrôler les exigences et, au besoin, signaler aux chefs de division dans quelle mesure elles sont respectées. 	<p>Recommandation acceptée; mise en application déjà commencée.</p> <p>Recommandation acceptée</p> <p>Recommandation acceptée</p> <p>Recommandation acceptée; mesures déjà prises à ce sujet.</p>	<p>On examine actuellement le secteur de la vérification des comptes et la possibilité de mettre en place des changements structurels. Les procédures nécessaires seront incorporées dans le Guide d'administration financière d'ici le 31 mars 1979.</p>

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<p>CONTRÔLE DES ENGAGEMENTS</p> <p>Le Conseil, en collaboration avec les divisions, devrait étudier à fond les modifications apportées au système de contrôle des engagements pour s'assurer que ce dernier répond à leurs besoin de renseignements et de contrôle et que des éléments comme le contrôle des lots et des points de démarcation entre les divisions et les sièges sociaux sont précisés.</p> <p>PAIE</p> <p>Le cadre supérieur des finances devrait instituer des mesures de contrôle financier où il serait précisé que:</p> <ul style="list-style-type: none"> - les personnes qui sont chargées d'approuver les données d'entrée relatives à la paie ne reçoivent ni ne distribuent les chèques de paie; et 	<p>Recommandation acceptée; il faut raffermir les exigences fondamentales du système établies le 1er avril 1977 de façon à pouvoir satisfaire aux exigences précises et différentes des divisions.</p> <p>Recommandation acceptée</p> <p>Recommandation acceptée</p> <p>Recommandation acceptée</p>	<p>On consulte davantage les divisions du Conseil relativement à leur avis au sujet du système actuel et des besoins futurs. On procédera aux améliorations dès que le besoin s'en fera sentir, à condition qu'elles ne nécessitent pas de programmation d'ordinateur. S'il s'avérait nécessaire de faire effectuer de la programmation d'ordinateur, l'accomplissement de cette tâche dépendrait des possibilités de programmation du ministère des Approvisionnement et Services. La plupart des améliorations visant à satisfaire aux besoins des utilisateurs et de l'administration seront effectuées d'ici le 1er avril 1979.</p> <p>On le fait depuis le mois de novembre 1977.</p>

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<p>- les modifications apportées à la paie doivent faire l'objet d'une conciliation une fois par mois et elles doivent être étudiées et signées par un cadre supérieur des finances.</p> <p>Tous les rapports hebdomadaires de présence et d'absence devraient être soumis à l'approbation du superviseur de l'employé.</p> <p>VOYAGES</p> <p>Il faut normalement obtenir l'autorisation du directeur pour une demande de voyage mais cette ligne de conduite n'est pas toujours respectée et les demandes de remboursement ne sont pas toujours approuvées par le supérieur de l'employé qui a fait la demande.</p>	<p>Recommandation acceptée</p> <p>Recommandation acceptée</p>	<p>On procède, sur une base limitée à quelques cas isolés, à la conciliation de la paie depuis le mois d'avril 1977. Les procédures assurant la conciliation complète de la paie seront incorporées dans le Guide d'administration financière d'ici le 31 mars 1979 et couvriront tout le Conseil.</p> <p>On le fait. Toute exception à cette politique doit être approuvée par le Vice-président (Personnel et Services administratifs).</p>

DATE 31 mars 1978

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(31 MARS 1977)

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<p>Le cadre supérieur des finances devrait s'assurer que les conditions du voyage sont approuvées conformément aux politiques du Conseil; toutes les demandes de remboursement de frais de voyage devraient être soumises à l'approbation du supérieur immédiat de l'employé qui présente une demande ou d'un supérieur d'un niveau plus élevé.</p> <p>BORDEREAUX DE JOURNAL</p> <p>Lorsqu'aucune mesure n'a été entreprise relativement à l'approbation et qu'il n'y a pas de pièces pour justifier les bordereaux de journal, il peut arriver que les comptes aient été falsifiés et il y a aussi plus de chances que les causes profondes des erreurs ou des lacunes dans le système passent inaperçues ou ne fassent pas l'objet de discussions.</p>	<p>Recommandation acceptée</p>	<p>Les règlements couvrant l'autorisation des voyages seront amendés dans le Guide d'administration financière. Toute exception à cette politique devra être approuvée par le Vice-président (Laboratoires).</p>

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<p>Les bordereaux de journal devraient être convenablement consignés et approuvés. Les limites relatives à l'approbation des bordereaux de journal devraient être fixées et exposées dans le document relatif à la délégation des pouvoirs.</p> <p>MATÉRIEL DE RECHERCHES CONSOMPTIBLE</p> <p>Le Conseil ne possède pas assez de critères précis pour lui permettre d'utiliser la dénomination "matériel de recherches consommable".</p> <p>L'emploi de la dénomination "matériel de recherches consommable" devrait faire l'objet d'un contrôle sévère, c'est-à-dire:</p> <ul style="list-style-type: none"> - il faudrait établir des critères précis en ce qui concerne les articles qui doivent être portés à ce poste de dépenses et les faire connaître; et 	<p>Recommandation acceptée; les procédés sont en train d'être modifiés de façon à respecter cette recommandation.</p> <p>Recommandation acceptée; les modifications apportées à l'emploi de cette dénomination sont déjà en voie d'exécution et prendront fin vers 1978-1979.</p>	<p>Les procédures nécessaires à la préparation des bordereaux de journal et à leur approbation feront partie du Guide d'administration financière. On a déjà pris des mesures pour assurer le bon usage des bordereaux de journal. Les limites imposées aux autorisations de signer données feront partie du document sur la Délégation de l'autorisation de signer, dont on prévoit de terminer la rédaction d'ici le 30 octobre 1978.</p> <p>Les critères couvrant le matériel de recherches consommable ont été établis et sont appliqués en 1978-79. Les suggestions d'achat font l'objet d'un examen attentif au sein de chaque division afin que seul l'achat des articles jouissant de la plus haute priorité puisse être autorisé par le directeur.</p>

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<p>- répartir les responsabilités relatives à l'envoi et à la facturation des publications; et</p> <p>- élaborer et mettre en application une politique relative au paiement d'avance des abonnements.</p> <p>Coûts</p> <p>Le Conseil publie 11 journaux scientifiques. Cependant, les coûts qu'entraîne chaque journal ne sont pas tous déclarés et les revenus ne sont pas consignés pour chaque journal.</p> <p>Le Conseil devrait prendre les dispositions nécessaires pour présenter régulièrement à la gestion un rapport sur le coûts et les revenus de chaque journal de recherches qu'il publie; on pourrait ensuite tenir compte de ces rapports pour fixer le prix de vente et pour accorder des subventions.</p>	<p>Recommandation acceptée; la mise en application de cette recommandation aura lieu en même temps que la création d'un nouveau système informatisé.</p> <p>Recommandation acceptée</p> <p>Recommandation acceptée; les mesures visant à déclarer les recettes pour chaque journal ont déjà été prises et sont entrées en vigueur le 1er avril 1977.</p>	<p>Ce secteur est actuellement à l'étude. Les procédures nécessaires seront incluses dans les Règlements administratifs (définitions et applications) du Conseil d'ici le 31 mars 1979. Entre temps, on prendra des mesures provisoires pour corriger les situations relevées par le vérificateur général.</p> <p>On détermine le coût de l'impression de chacun de ces journaux grâce au système comptable. Dans le but d'obtenir le coût total de publication de chaque journal, le Conseil met actuellement au point un système de ventilation des traitements et frais généraux rattachés à la publication de chaque journal. On donnera des chiffres établissant les revenus et les coûts de chaque journal pour l'année financière 1977-1978.</p>

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<p>REVENUS - SERVICES</p> <p>Facturation basée sur l'avancement des travaux</p> <p>Le Conseil devrait mettre en application sa politique en matière de facturation basée sur l'avancement des travaux et la faire respecter pour garantir une facturation rapide dès qu'une partie d'un projet d'importance est terminée. Lors de la négociation des contrats avec les clients ou de la fixation des prix, il faudrait prendre des dispositions relativement à la facturation basée sur l'avancement des travaux.</p>	<p>Recommandation acceptée</p>	<p>On mettra au point les systèmes et les procédures nécessaires, et on les incorporera dans le Guide d'administration financière. A court terme, on informera tous les services de la nécessité d'envoyer aux Services financiers copie de chaque commande de laboratoire, accompagnée de toutes les données relatives aux délais et conditions de paiement et de facturation. Cette procédure permettra le contrôle des commandes non reçues, la révision des marges de crédit et une facturation correcte.</p>
<p>ANNEXES</p>	<p>ANNEXES</p>	<p>ANNEXES</p>

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<p>Taux standard</p> <p>Comme les taux standard de facturation à l'intention des professionnels n'ont pas été révisés depuis 1975, ils ne reflètent pas l'augmentation des coûts au Conseil. Dans certains cas, il existe des différences avec les taux horaires standard; ces différences n'ont pas été autorisées et aucune explication n'est fournie à leur égard.</p> <p>Une fois par année et au moment du règlement des principales négociations de travail, le Conseil devrait rajuster son tableau des taux standard des employés des services.</p> <p>Si des taux spéciaux ou des réductions sont accordés lors de la facturation, ils doivent être justifiés et le directeur doit signifier son approbation sur les demandes de facturation.</p>	<p>Comme les négociations et l'arbitrage ont été plus longs que prévu en 1976, il a fallu attendre en mai 1977 pour obtenir la dernière autorisation; les nouveaux taux ont été approuvés et entrent en vigueur le 1er juin 1977.</p> <p>Recommandation acceptée</p> <p>Recommandation acceptée</p>	<p>Le Chef de la planification financière et de la budgétisation dispose des procédures nécessaires pour la révision annuelle des taux horaires standard. Ces procédures feront partie du Guide d'administration financière.</p> <p>En parallèle avec les instructions relatives à la facturation basée sur l'avancement des travaux et les travaux en cours, on donnera des instructions garantissant que les exceptions aux pratiques normales feront l'objet d'une autorisation correcte.</p>

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<p>TRAVAUX EN COURS</p> <p>La division des Services financiers devrait établir un contrôle numérique sur tous les travaux en cours à partir du moment de l'autorisation jusqu'à l'envoi de la dernière facture afin de s'assurer que tous les services exécutés ont été facturés.</p> <p>ENCAISSE</p> <p>Il faudrait réviser les procédés relatifs à la réception et à l'enregistrement des fonds au Conseil afin de corriger les lacunes qui existent dans le contrôle interne. Ces procédés devraient être consignés dans les Règlements administratifs (définitions et applications); ils devraient contribuer à une répartition adéquate des tâches et à une conciliation indépendante entre les montants indiqués sur les reçus et les montants déclarés dans le système comptable principal.</p>	<p>Recommandation acceptée</p> <p>Recommandation acceptée</p>	<p>Cette question a été traitée dans le commentaire s'appliquant au chapitre Revenus-Services et relatif à la facturation basée sur l'avancement des travaux et les travaux en cours.</p> <p>On procède actuellement à la mise en place des procédures nécessaires pour s'assurer que les montants reçus font l'objet d'un contrôle adéquat. On a rédigé les instructions nécessaires et on les inclura dans le Guide d'administration financière. On procède actuellement à la rédaction d'un rapport de vérification interne couvrant cette question particulière.</p>

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<p>COMPTES À RECEVOIR</p> <p>A cause d'importants soldes à recevoir en souffrance au Conseil, les coûts de financement sont très élevés et faussent l'appariement des coûts et des revenus. Cette section est également chargée de l'émission et de l'approbation des notes de crédit aux clients.</p> <p>Afin de réduire les coûts de financement résultant de comptes à recevoir importants, le Conseil devrait établir et mettre en vigueur des politiques et des procédés en matière de crédit et même faire payer des intérêts sur les comptes en souffrance d'organismes non gouvernementaux.</p> <p>Toutes les inscriptions de crédit devraient faire l'objet d'une étude et être approuvées par des agents financiers différents de ceux chargés de la mise à jour et du contrôle des registres des comptes à recevoir.</p>	<p>Recommandation acceptée</p> <p>Recommandation acceptée</p> <p>Recommandation acceptée</p>	<p>Le Conseil a resserré les contrôles et le suivi des comptes à recevoir. On entreprendra et achèvera, au cours de 1979, l'élaboration de politiques et de procédures en matière de crédit. Les pertes éprouvées par le Conseil en raison de mauvaises créances représentent environ \$12 000, sur un montant total facturé d'environ \$4 millions.</p> <p>Il existe une procédure relativement à l'approbation de notes de crédit par les responsables dans les cas où il ne s'agit pas de ceux chargés de la mise à jour et du contrôle des registres des comptes à recevoir. On trouvera ces procédures dans le Guide d'administration financière.</p>

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<p>LES BUREAUX D'APPROVISIONNEMENT DES DIVISIONS</p> <p>Parce que la direction des Services financiers n'étudie pas les systèmes et les procédés relatifs à l'acquisition des stocks des divisions ni les méthodes d'enregistrement et de protection de ces stocks, des lacunes se sont produites dans le contrôle interne des bureaux d'approvisionnement des divisions.</p> <p>Le cadre supérieur des finances devrait être chargé de la direction fonctionnelle des systèmes d'approvisionnement des divisions afin d'assurer:</p> <ul style="list-style-type: none"> - la répartition des tâches entre les personnes qui commandent et reçoivent les marchandises et celles qui approuvent les factures; et 	<p>Recommandation acceptée</p>	<p>La Direction des services financiers a entrepris l'étude des systèmes et procédures comptables relatives aux aspects du contrôle financier des approvisionnements, des engagements, du traitement des factures, de la gestion des stocks, etc. Le nouveau responsable des dossiers centraux des biens d'équipement participe également à cette étude. La politique nécessaire, ainsi que les systèmes et procédures en cause, seront établis au cours de l'année financière 1978-1979 et feront partie du Guide d'administration financière.</p>

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<p>MATÉRIEL - ALIÉNATION</p> <p>Comme une seule personne contrôle tous les dossiers de matériel excédentaire, rien ne nous assure qu'on a bien justifié tous les éléments d'actif en trop jusqu'à ce qu'ils soient vendus ou qu'on s'en défasse autrement.</p> <p>Pour améliorer la gestion et le contrôle de l'excédent d'actif, il faudrait veiller à ce que les dossiers soient coordonnés et conciliés par une autre personne que celle qui les conserve provisoirement - il serait même préférable que ce soit un service financier central qui s'en occupe.</p>	<p>Recommandation acceptée</p>	<p>La gestion du matériel excédentaire sera élaborée en parallèle avec l'étude de tous les stocks qui doit être terminée et incorporée dans les Règlements administratifs (définitions et applications) d'ici le 31 mars 1979.</p>
<p>FONDS SPÉCIAL</p> <p>Le Conseil accumule un fonds spécial constitué de la partie inutilisée des revenus gagnés au cours de l'année; ce fonds lui sert de roulement. L'autorisation qui le constitue et permet son usage n'est pas clairement définie.</p>	<p>Recommandation acceptée</p>	<p>Le fonds spécial sera constitué de la partie inutilisée des revenus gagnés au cours de l'année; ce fonds lui sert de roulement. L'autorisation qui le constitue et permet son usage n'est pas clairement définie.</p>

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<p>Le Conseil devrait mentionner les buts du Fonds spécial et l'utilisation qu'il doit en faire; et à cette dernière fin, il devrait obtenir une autorisation adéquate.</p> <p>PRÉPARATION DES PRÉVISIONS DE PROGRAMME ET DU BUDGET PRINCIPAL DES DÉPENSES</p> <p>Comme il n'existe pas de guide relatif au budget et comme les directives générales sont assez restreintes, les méthodes de préparation du budget varient beaucoup d'une division à l'autre et les décisions prises ne sont pratiquement consignées nulle part. Le rôle des Services financiers se limite surtout à la coordination et à l'assemblément.</p>	<p>Recommandation acceptée</p>	<p>On trouvera une clarification de l'emploi par le Conseil de ses revenus dans les changements apportés à la Loi sur le CNRC, qui ont reçu l'approbation du Parlement et qui devraient être promulgués bientôt, c'est-à-dire au cours des prochains mois.</p>

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<p>Il faudrait préparer et présenter, en vue des prévisions de programme et du budget principal des dépenses, des procédés et des directives formels qui comprennent entre autres une demande d'enregistrement des décisions prises.</p> <p>Le rôle des Services financiers devrait être orienté davantage vers l'administration et la direction fonctionnelles et vers l'analyse détaillée et l'examen critique.</p> <p>ENTRÉE DU BUDGET AU SYSTÈME DE RAPPORTS FINANCIERS</p> <p>Dans la répartition de son budget, le Conseil alloue une somme considérable à la catégorie "Solde du budget" plutôt qu'aux postes réguliers du rapport.</p>	<p>Recommandation acceptée</p> <p>Recommandation acceptée</p>	<p>La Direction de la planification financière et de la budgétisation prévoit de se conformer à ces recommandations d'ici mars 1979.</p> <p>La Direction de la planification financière et de la budgétisation prévoit de se conformer à ces recommandations d'ici mars 1979.</p>

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<p>Il faut cesser d'allouer des sommes à la catégorie "Solde du budget" et attribuer plutôt les dépenses prévues aux articles courants, de façon à assurer un contrôle financier valable par l'analyse des écarts et à fournir une base pour la planification financière dans le future.</p> <p>BUDGETS D'ÉTABLISSEMENT</p> <p>Lors de la préparation des budgets d'établissement, on a eu peu recours à la direction fonctionnelle et aux conseils des Services financiers.</p> <p>Le Conseil devrait mettre au point des procédés appropriés lui permettant de préparer des budgets d'établissement valables répartis sur plusieurs années et veiller à ce que les Services financiers assurent une direction adéquate et se chargent de l'examen critique des budgets.</p>	<p>Recommandation acceptée</p> <p>Recommandation acceptée; les procédés visant à mettre au point un programme d'établissement réparti sur plusieurs années sont mis en oeuvre.</p>	<p>La catégorie "Solde de budget" a été largement éliminée des budgets des divisions mais subsiste dans le cas des fonds non attribués au début de l'année financière et qui demeurent sous la responsabilité du Vice-président.</p> <p>Le Comité des études tactiques prépare un programme d'établissement réparti sur plusieurs années et le soumet à l'approbation du Vice-président (Laboratoires) avant de l'incorporer aux soumissions au Conseil du Trésor. Les politiques et procédures à cet effet feront partie du Guide d'administration financière devant être publié en mars 1979.</p>

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<p>COÛT DES ACTIVITÉS</p> <p>Le système de codage et d'établissement des coûts du Conseil ne prévoit pas la répartition des dépenses par activités mais seulement par centres de responsabilité ou de coût.</p> <p>Le Conseil devrait étudier et réviser son système de codage et d'établissement des coûts afin de pouvoir répartir les dépenses par activités.</p> <p>VÉRIFICATION INTERNE</p> <p>Le Conseil n'a pas de service de vérification interne même si le degré élevé de décentralisation et d'autonomie accordé aux divisions ainsi que l'importance des ressources gérées ont créé une situation qui oblige les cadres supérieurs à compter beaucoup sur les systèmes de contrôle interne.</p>	<p>Recommandation acceptée; on a mis sur pied des procédures visant à améliorer le système de rapport d'activité.</p>	<p>Le Conseil prépare effectivement une ventilation du coût annuel par activités, sans recourir à l'informatique. Lors de la révision du système de codage, on tiendra compte de la nécessité de faciliter l'établissement des coûts par activités.</p> <p>Le Conseil s'occupe actuellement de constituer un service de vérification interne. Au début, on assumera ce service par le biais d'un contrat passé avec le Bureau</p>

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<p>Le Conseil devrait constituer un service de vérification interne qui serait chargé des vérifications financières et plus particulièrement de l'étude de l'efficacité des contrôles financiers du système d'administration financière du Conseil. Ce service relèverait d'un comité de vérification composé de cadres supérieurs du Conseil.</p> <p>RAPPORTS SUR LES ORDRES D'EXECUTION</p> <p>A cause du contenu et de la présentation des rapports sur les coûts relatifs aux ordres d'exécution, il est impossible de faire une analyse significative car les coûts inscrits au budget ne sont pas répartis selon la main-d'oeuvre et le matériel et ne peuvent pas faire l'objet d'une comparaison avec les coûts réels.</p> <p>La présentation des rapports du Conseil sur les ordres d'exécution devrait faciliter les comparaisons avec le budget et le contrôle des coûts en ce qui concerne la main-d'oeuvre et le matériel.</p>	<p>Recommandation acceptée. Le Conseil s'est entendu avec le MAS et a pris les dispositions nécessaires en vue de la vérification interne.</p> <p>Recommandation acceptée</p>	<p>des services de vérification du MAS. Avec le passage du temps, on lui affectera du personnel à temps plein du CNRC, ce qui assurera une bonne continuité et permettra d'accorder une attention suffisante à la vérification interne. Le Comité de gestion, qui est formé des huit cadres supérieurs du CNRC, jouera le rôle de Comité de vérification interne.</p> <p>Depuis le mois de décembre 1977, on a mis en place à la Direction du service d'entretien et de réparations techniques un système satisfaisant aux exigences soulevées par cette observation et cette recommandation.</p>

DATE 31 mars 1978

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1977)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES CONSEIL NATIONAL
DE RECHERCHES
CANADA

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1977 RAPPORT	RÉPONSES AU 31 MARS 1978
<p>RAPPORTS EXTERNES</p> <p>Dans le rapport annuel du Conseil, on ne trouve pas de détails sur l'aspect financier de projets d'établissement d'importance, d'engagements importants à long terme et d'autres articles majeurs.</p> <p>En raison de la date de publication du rapport annuel, il est impossible d'y inclure les états financiers vérifiés.</p> <p>Il faudrait que le rapport annuel du Conseil contienne plus de détails sur l'aspect financier des engagements financiers importants à long terme, des coûts des projets d'établissement d'importance et d'autres articles majeurs ainsi que des descriptions précises dans les notes.</p>	<p>Recommandation acceptée</p>	<p>Le rapport annuel du Président, qui doit être publié en 1978, contiendra des détails sur l'aspect financier des engagements à long terme pour les projets d'établissement d'importance.</p>

DATE: 31 mars 1978

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1977)NOM DU MIN./ORGANISME/SOCIÉTÉ
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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1977 RAPPORT	RÉPONSES AU 31 MARS 1978
<p>Si le Conseil publie dans son rapport annuel une série d'états financiers non vérifiés, il doit le mentionner.</p>	<p>Recommandation acceptée; cette recommandation a été appliquée aux états financiers publiés dans le rapport annuel du président de cette année.</p>	<p>Les états financiers figurant dans le rapport du Président portent maintenant la mention suivante: "Etat au, sous réserve de vérification définitive."</p> <p>Président Conseil national de recherches du Canada</p>

APPENDICE «PA-71»

NPC 1-27-6

le 28 avril 1978

Monsieur J.D.W. Campbell
Greffier du Comité permanent sur les
Comptes publics
Chambre des communes
Ottawa (Ontario)
K1A 0A7

Monsieur Campbell:

Étude de gestion et de contrôle financiers

Relativement aux observations et aux recommandations de l'Étude de gestion et de contrôle financiers du Vérificateur général, la Commission a réussi à améliorer ses normes aux niveaux désirés dans la majorité des domaines indiqués mais, dans certains cas, elle n'a pas atteint les objectifs visés.

Il importe également de souligner que, trois ans après l'étude, il appartient de plus en plus à l'organisme de déterminer l'efficacité des méthodes et des mesures mises en oeuvre. Nous espérons que l'objectivité n'est pas négligée par suite de notre nomination à titre de témoins de nos propres activités. Bien que nous ne puissions pas complètement oublier nos intérêts, nous avons tenté de faire nos observations de façon aussi impartiale que possible; nous espérons qu'elles seront utiles à votre étude.

Les observations détaillées demandées sont en annexe; voici un résumé de celles-ci:

Guides financiers

Les guides des méthodes de comptabilité ne sont pas entièrement à jour. Nous prévoyons réviser les guides au cours de l'année actuelle afin de les mettre à jour.

Contrôle interne des revenus

Nous avons maintenu une collaboration étroite entre les Opérations et la Comptabilité afin d'assurer le traitement exact des comptes des services. Le

Contrôle de l'information

Il est important d'assurer la fiabilité des données et de vérifier que toutes les mesures de contrôle de l'information sont mises en œuvre. La ségrégation des fonctions est réalisée dans la mesure du possible, compte tenu des restrictions actuelles du personnel.

Les contrôles et les appels d'offre

Les nouvelles politiques générales révisées en octobre 1977, ainsi que les lignes de conduite et les niveaux d'autorisation nécessaires, sont les transactions se conformant strictement aux règlements.

Contrôle des engagements

Le contrôle des engagements a fonctionné de façon satisfaisante et répond aux besoins de la Commission.

Comptes bancaires à montant fixe

L'utilisation de comptes bancaires à montant fixe est surveillée de façon régulière. Un certain nombre de comptes ont été fermés alors que d'autres ont été automatiquement réduits. Des méthodes internes strictes sont en vigueur.

Comptes à recevoir

On a mis en œuvre des systèmes plus perfectionnés et adaptés la main-d'œuvre pour voir à la perception des comptes. Une agence de perception a été créée pour aider avec les comptes les plus difficiles. Les nouvelles méthodes ont renforcé le droit d'inspection le service aux gens qui ont des comptes en arriéré, en plus de fournir des politiques de crédit équilibrées pour les comptes qui présentent un grand risque.

département des Opérations est maintenant chargé d'approuver et de vérifier tous les contrats des clients et les relevés des compteurs ou les relevés estimatifs avant la présentation à la comptabilité pour la facturation. Les dates des relevés des compteurs ont été réorganisées afin d'éviter les périodes de pointe et les périodes creuses dans la charge de travail et de permettre une facturation des comptes plus exacte et plus efficace.

Contrôle de l'informatique

Etant donné l'annulation des plans pour la nouvelle installation d'ordinateur, toutes les mesures de contrôle et de vérification n'ont pas été mises en oeuvre. La ségrégation des fonctions est réalisée dans la mesure du possible, compte tenu des restrictions actuelles du personnel.

Les contrats et les appels d'offres

Une nouvelle politique générale révisée fut émise en octobre 1977; elle renfermait les lignes de conduite et les niveaux d'autorisation nécessaires. Toutes les transactions se conforment maintenant aux règlements.

Contrôle des engagements

Le contrôle des engagements a fonctionné de façon satisfaisante et répond aux besoins de la Commission.

Comptes bancaires à montant fixe

L'utilisation de comptes bancaires à montant fixe est surveillée de façon régulière. Un certain nombre de comptes ont été fermés alors que d'autres ont été sensiblement réduits. Des méthodes internes efficaces sont en vigueur.

Comptes à recevoir

On a mis en oeuvre des systèmes plus perfectionnés et augmenté la main-d'oeuvre pour voir à la perception des comptes. Une agence de perception a reçu un contrat pour aider avec les comptes les plus difficiles. Les nouvelles méthodes ont renforcé le droit d'interrompre le service aux gens qui ont des comptes en souffrance, en plus de fournir des politiques de dépôt sécuritaire pour les comptes qui présentent un grand risque.

Stocks

Le système des stocks n'a pas été informatisé. Des contrôles du matériel pré-ordinateur sont en vigueur et suffisent aux fins de la comptabilité. Un système informatisé améliorerait l'efficacité de l'administration des investissements de stocks et permettrait un délai de livraison plus court pour les articles en stock.

DATE - 16 20 avril 1978

ÉTAT DE LA GESTION ET DU CONTRÔLE FINANCIERS
COMMISSION D'ÉTUDE DU BORD CARIBÉEN

REPOUR SUITE DE LA COMMISSION D'ÉTUDE

RECOMMANDATIONS ET RECOMMANDATIONS
AU VÉRIFICATEUR GÉNÉRAL

RECOMMANDATIONS ET RECOMMANDATIONS

GUIDE FINANCIER

Il y a eu une fois d'investir pour
le service de la gestion des
stocks. Le système actuel est
basé sur un système de stocks
manuel. Le système actuel est
basé sur un système de stocks
manuel. Le système actuel est
basé sur un système de stocks
manuel.

Le directeur général a été
informé de la situation des
stocks et le directeur général
a été informé de la situation
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a été informé de la situation
des stocks.

Contrôle et établissement du budget

Nous avons effectué des améliorations considérables dans ce domaine. Tous les niveaux de l'administration et des opérations participent à la budgétisation et à la surveillance des résultats obtenus au moyen de rapports présentés en fonction du coût des centres de responsabilité. La Commission a renversé la situation de perte des trois dernières années et prévoit d'atteindre le seuil de rentabilité en 1977/1978 et en 1978/1979. Ce revirement est le résultat d'une restriction des dépenses en capital au minimum nécessaire pour maintenir un service acceptable pour nos clients et d'une augmentation de l'efficacité opérationnelle, ainsi que de l'introduction d'un contrôle budgétaire plus rigoureux.

Les points susmentionnés reflètent l'importance de l'étude pour nous et l'accent que nous mettons à améliorer la gestion financière de la société.

La Commission appuie le Vérificateur général dans ses observations et ses recommandations. Des restrictions budgétaires dans certains cas ont réduit les investissements en main-d'oeuvre et en équipement qui auraient permis de mettre en oeuvre des méthodes et des systèmes plus élaborés.

Avec des ressources financières adéquates à l'avenir, la Commission prévoit de moderniser les systèmes de comptes rendus administratifs et financiers. Entre-temps, nous devons fonctionner de façon aussi efficace que possible avec les ressources disponibles.

Veillez agréer l'expression de mes sentiments les plus cordiaux,

Le Président,

J. Smith

ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS
COMMISSION D'ÉNERGIE DU NORD CANADIEN

DATE - le 20 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL

le 31 mars 1976

COMMISSION D'ÉNERGIE DU NORD
CANADIEN

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>OBSERVATIONS ET RECOMMANDATIONS</p> <p>GUIDE FINANCIER</p> <p>Il y aurait lieu d'élaborer pour le bureau central un guide des méthodes comptables qui, tout comme le guide actuel de procédures autorisées, devrait être examiné en vue d'y incorporer au besoin des rubriques additionnelles et être mis à jour de façon régulière.</p>	<p>COMMENTAIRES DE LA COMMISSION DANS LE RAPPORT DE 1976</p> <p>L'exécution de cette recommandation est déjà en cours.</p>	<p>Le Guide est en vigueur et fait actuellement l'objet de révisions importantes en fonction des nouveaux systèmes informatisés en voie d'application.</p>	<p>Les guides de procédures de comptabilité ne sont pas complètement à jour. On tente de les maintenir sur une base actuelle.</p>
<p>CONTROLE INTERNE DES REVENUS</p> <p>Des considérations géographiques, la rotation du personnel, la croissance accélérée et le manque de communication entre les diverses fonctions de facturation ont tous eu pour effet de ralentir l'élaboration et la mise sur pied d'un système efficace de contrôle interne des revenus.</p>			
<p>Le directeur général adjoint des Finances et le directeur général adjoint des Opérations devraient conjointement:</p>			

ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS

DATE - le 20 avril 1978

COMMISSION D'ÉNERGIE DU NORD CANADIEN

RAPPORT DU VÉRIFICATEUR GÉNÉRAL

le 31 mars 1976

COMMISSION D'ÉNERGIE DU NORD
CANADIEN

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>(i) élaborer les procédures internes permettant de s'assurer que le service de facturation dispose des renseignements requis pour facturer tous les comptes sur une base mensuelle;</p>	<p>(i) Nous sommes en train de modifier notre méthode de manière à permettre des facturations estimatives dans les cas où des retards se produisent.</p>	<p>(i) Les comptes gouvernementaux, autrefois facturés à tous les deux mois, sont actuellement sujets à une facturation mensuelle. Cette mesure sera terminée en mai 1977.</p>	<p>(i) Des procédures de facturation estimative pour les centrales difficiles ou éloignées sont terminées et mises en oeuvre à l'heure actuelle.</p> <p>Un certain nombre des clients les plus importants font leurs paiements à l'avance.</p>

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le 31 mars 1976

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>(ii) élaborer des procédures et politiques pertinentes en matière d'ouverture de crédit et surveiller leur application.</p> <p>Les procédures du bureau central en matière de facturation et d'informatique devraient être révisées de façon à prévoir:</p> <p>(i) la séparation, la définition et la description officielle des fonctions;</p>	<p>(ii) Une politique pertinente est à l'étude et devrait entrer en vigueur sous peu.</p> <p>(i) Les suggestions faites sont à l'étude. L'insuffisance de nos effectifs a freiné la mise au point de contrôles internes idéaux.</p>	<p>(ii) Les politiques et les procédures ont fait l'objet de révision, des instructions furent émises et un programme de relance fut entrepris.</p> <p>(i) Les nouvelles installations d'ordinateur permettront l'application de contrôles.</p>	<p>(i) suite</p> <p>On étudie actuellement, un système de paiement égalisé pour les services.</p> <p>(ii) Les politiques et les procédures de crédit sont rigoureusement observées.</p> <p>(i) Le nouveau système d'ordinateur n'a pas été mis en oeuvre. L'insuffisance de nos effectifs n'a pas permis la mise en oeuvre de niveaux de contrôle additionnels.</p>
<p>(ii) l'application de méthodes de contrôle informatique des données de facturation qui sont traitées.</p>	<p>(ii) L'obsolescence de l'installation informatique et sa faible capacité empêchent un plein contrôle du système existant. Un nouveau service d'ordinateur</p>	<p>(ii) Les procédures en voie d'application comprennent des contrôles. On prévoit la mise en oeuvre en mai 1977.</p>	<p>(ii) En raison de la ré-évaluation de l'installation informatique, toutes les propositions de vérification informatisée n'ont pas</p>

ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS

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le 31 mars 1976

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CANADIEN

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>PROCÉDURES EN USAGE POUR LES APPELS D'OFFRES</p> <p>Les procédures servant aux appels d'offres devraient être standardisées et décrites clairement dans la documentation officielle.</p>	<p>est envisagé, qui permettra l'exercice d'un contrôle approprié.</p> <p>De nouvelles façons de procéder entreront en vigueur le 1^{er} janvier 1976.</p>	<p>Les procédures sont en vigueur.</p>	<p>été mises en oeuvre. Toutefois, on a amélioré les procédures manuelles de contrôle du système.</p> <p>On a effectué des améliorations et proposé de nouvelles procédures en octobre 1977.</p>

ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS
COMMISSION D'ÉNERGIE DU NORD CANADIEN

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le 31 mars 1976

COMMISSION D'ÉNERGIE DU NORD
CANADIEN

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>VÉRIFICATION DU PAIEMENT DES CONTRATS</p> <p>Les procédures relatives à la vérification du paiement des contrats ne se sont pas révélées efficaces, quoique des mesures aient récemment été prises pour renforcer le contrôle dans ce domaine. Certains problèmes décelés demeurent NON résolus. Ainsi, les registres de contrats établis à la main et tenus par les agents responsables des comptes à payer n'offrent pas la garantie qu'on pourrait souhaiter contre le versement de paiement en double ou en trop aux entrepreneurs.</p> <p>Les procédures de vérification applicables aux achats contractuels devraient continuer d'être renforcées et coordonnées avec les fonctions connexes de traitement des comptes à payer.</p>	<p>Les procédures ont été modifiées pour remédier aux problèmes décelés</p>	<p>Les procédures sont en vigueur</p>	<p>Les procédures utilisées sont efficaces.</p>
<p>CONTROLE DES ENGAGEMENTS</p> <p>Les comptes de contrôle des engagements tenus à l'égard des projets d'immobilisation ne contiennent pas un résumé fiable des engagements en cours à une</p>			

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DATE - le 20 avril 1978

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le 31 mars 1976

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<p>date donnée. La principale difficulté paraît tenir à l'absence de procédés définitifs et au manque de liaison entre les services des opérations et de la comptabilité.</p>			
<p>CONSEILS ADMINISTRATIF DE L'ÉNERGIE DU NORD CANADIEN</p>	<p>COMMISSION D'ÉNERGIE DU NORD CANADIEN</p>	<p>31 MARS 1977</p>	<p>31 MARS 1978</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>OBSERVATIONS ET RECOMMANDATIONS</p> <p>Pour que le Service de la comptabilité puisse continuer à tenir des registres des engagements immobiliers, le personnel affecté aux opérations et aux finances devrait déterminer avec précision ses besoins, et il conviendrait qu'un système efficace et clairement décrit soit établi pour y répondre.</p> <p>COMPTES BANCAIRES À MONTANT FIXE</p> <p>L'utilisation de comptes bancaires à montant fixe remonte à une époque où les procédures de paiement en usage au bureau central étaient lentes et malcommodes. On n'envisageait alors pas l'adoption de procédures de contrôle interne efficaces pour ces comptes.</p> <p>Ces dernières années, le nombre des comptes à montant fixe a été réduit; toutefois, leur activité actuelle ne semble pas justifier l'utilisation et le montant de certains des comptes encore ouverts. En outre, on a décelé certains problèmes connexes de contrôle interne, tels que le versement de paiements en double, de paiements non autorisés, etc.</p>	<p>Les procédés mis en vigueur en avril 1975 se sont révélés satisfaisants dans tous les cas où de l'information d'entrée était disponible. Les procédés d'entrée font présentement l'objet d'une étude en vue de rendre le système parfaitement adéquat.</p>	<p>Les procédures sont en vigueur</p>	<p>Le système continue à fonctionner de façon efficace</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>Il y aurait lieu d'examiner si le besoin de comptes bancaires à montant fixe est réel, et d'assujettir ceux qui sont jugés nécessaires à des procédés efficaces de contrôle interne.</p> <p>COMPTES DE VIREMENT DES BUREAUX LOCAUX</p> <p>La conciliation mensuelle des comptes de virement bancaire des bureaux locaux est censée faire partie intégrante du système de contrôle des perceptions à l'échelle locale et de la remise subséquente des montants au bureau central. Lors de notre étude, des conciliations accusaient de sérieux retards.</p> <p>Les comptes de virement bancaire devraient être conciliés tous les mois.</p> <p>COMPTES A RECEVOIR</p>	<p>Des mesures ont été récemment prises pour garantir le respect des procédés de contrôle en vigueur.</p> <p>Ces conciliations sont maintenant à jour.</p>	<p>Des procédures resserrées sont actuellement en vigueur.</p> <p>Les procédures sont en vigueur.</p>	<p>Tous les comptes font l'objet de révision continue et sont interrompus ou limités au besoin. On a mis en oeuvre des procédures de contrôle interne.</p> <p>La recommandation fut observée à la lettre.</p>
<p>Jusqu'ici la Commission tarde souvent à recouvrer ses comptes à recevoir (pour services d'utilité publique ou autres) et qui représentent d'importantes sommes. Dans une large mesure, cela semble attribuable aux problèmes de facturation exposés</p>			

ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS

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OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>ailleurs dans le présent rapport et aux procédures de perception actuellement en usage au sein de la Commission.</p> <p>La Section des comptes à recevoir s'est récemment préoccupée d'améliorer la perception. Bien que ces efforts aient donné quelques résultats positifs, ils paraissent surtout axés sur une stratégie de rattrapage à court terme plutôt que sur une politique à long terme en matière de perception.</p> <p>Il y aurait lieu d'élaborer une politique à long terme touchant la perception des comptes à recevoir, en vue de faciliter le recouvrement des comptes en souffrance et de prévenir que des comptes à recevoir restent impayés après leur échéance.</p>	<p>Cette politique est maintenant en vigueur.</p>	<p>La politique est en vigueur.</p>	<p>Les comptes font l'objet de surveillance continue au moyen d'améliorations du système de comptes-rendus.</p>
<p>STOCKS</p> <p>Les principes directeurs visant la manutention et le contrôle matériel des stocks devraient être énoncés par écrit et modifiés au besoin, à la lumière de l'étude dont le Bureau des conseillers en gestion s'est chargée en ce qui touche l'acquisition et la gestion des stocks.</p>			

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COMMISSION D'ÉNERGIE DU NORD CANADIEN

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COMMISSION D'ÉNERGIE DU NORD
CANADIEN

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>Le contrôle comptable des stocks devrait être modifié en conformité de l'étude susmentionnée, pour garantir la mise en place de contrôles appropriés.</p>	<p>Nous sommes à élaborer à cet égard une politique qui figurera dans notre documentation officielle,</p>	<p>On travaille actuellement à l'élaboration de politiques afin de centraliser les dossiers dans l'ordinateur.</p>	<p>On a retardé la mise en oeuvre des contrôles informatisés en raison de la ré-évaluation des installations informatiques. On utilise actuellement les méthodes de contrôle des stocks physiques.</p>
<p>MATÉRIEL DE CHANTIER CONTRÔLABLE</p> <p>Le directeur général adjoint des Finances et le directeur général adjoint responsable des projets de construction devraient élaborer conjointement un système efficace de comptabilité et de contrôle du matériel de chantier contrôlable.</p>	<p>Ces suggestions seront étudiées quant à leur applicabilité, compte tenu des conditions très particulières dans lesquelles les travaux de construction de la Commission sont exécutés. Des contrôles comptables sont maintenant en vigueur.</p>	<p>La construction est terminée et les biens connexes ont été aliénés ou doivent bientôt l'être.</p>	<p>On a vendu tout l'équipement de construction non nécessaire.</p>
<p>POLITIQUES DE CAPITALISATION ET D'AMORTISSEMENT</p> <p>Dans le cadre des activités actuelles, les politiques de capitalisation et d'amortissement sont devenues malcommodes et arbitraires.</p>	<p>Ces modifications sont relatives à jour.</p>	<p>Les procédures sont en vigueur.</p>	<p>La recommandation est acceptée à la lettre.</p>

ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS

DATE - le 20 avril 1978

COMMISSION D'ÉNERGIE DU NORD CANADIEN

RAPPORT DU VÉRIFICATEUR GÉNÉRAL

le 31 mars 1976

COMMISSION D'ÉNERGIE DU NORD
CANADIEN

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>Ces politiques devraient être réexaminées et, au besoin, modifiées de manière à permettre une comparaison plus logique des revenus et dépenses et une simplification des procédés comptables connexes.</p>	<p>Ces politiques sont en voie de révision</p>	<p>Les politiques de capitalisation sont en vigueur. Le Conseil a décidé d'établir le budget de 1978-1979 en fonction d'un amortissement en ligne directe.</p>	<p>L'amortissement en ligne directe sera appliqué aux comptes de 1978-1979 qui touchent les comptes entrepris au cours de 1977-1978. On a consulté le Vérificateur général au sujet de l'addition des frais d'amortissement pour établir les taux en vertu de la Loi sur la Commission d'énergie du Nord canadien.</p>
<p>VÉRIFICATION INTERNE</p> <p>Les fonctions de vérification interne devraient être confiées à un personnel expérimenté. Les responsabilités de ce personnel devraient être clairement définies et se borner exclusivement au travail de vérification.</p>	<p>La suggestion est à l'étude.</p>	<p>On a cherché à engager un personnel professionnel. Les trois concours et les sélections ont entraîné le rejet des offres. La nécessité de voyager dans les endroits éloignés décourage les candidats intéressés. Le programme de recrutement se poursuit. Entre-temps, l'aide et les conseils professionnels proviennent du contrôleur/administrateur adjoint des Finances.</p>	<p>On a interrompu le programme de recrutement. On offre actuellement des cours de formation pour le personnel de vérification actuel pour ajouter à l'expérience acquise sur le tas. Le service de vérification interne est rentable. Bien que la fonction principale du poste soit la vérification interne, le Vérificateur doit prêter son concours à toute l'organisation. Cela correspond aux objectifs de l'Administration, visant à utiliser de façon optimale les aptitudes des fonctionnaires. Un programme approprié comprendrait des</p>

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ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS
COMMISSION D'ÉNERGIE DU NORD CANADIEN

DATE - le 20 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL

le 31 mars 1976

COMMISSION D'ÉNERGIE DU NORD
CANADIEN

OBSERVATIONS ET RECOMMANDATIONS
DU VERIFICATEUR GÉNÉRAL

COMMENTAIRES DE L'ORGANISME

COMMENTAIRES AU
31 MARS 1977

COMMENTAIRES AU
31 MARS 1978

Le système comptable des stocks devrait être modifié en conformité avec les principes comptables généralement acceptés en matière de comptabilité des stocks. Il n'y a pas de besoin de modifier les procédures de vérification matériel de l'organisation.

Les suggestions seront étudiées tant à leur applicabilité, compte tenu des conditions particulières dans lesquelles les travaux de construction de la Commission ont été effectués. Des contrôles acceptables sont maintenant en vigueur.

La construction est terminée et les biens commencent à être livrés. Les contrôles de l'organisation sont maintenant en vigueur.

vérifications financières et administratives, utilisant des techniques comme la vérification des systèmes et des opérations. Les calendriers de vérifications actuels visent particulièrement le domaine financier.

Les recommandations de l'organismes sont arbitraires.

COMMISSION D'ÉNERGIE DU NORD CANADIEN

31 MARS 1977
COMMISSION D'ÉNERGIE DU NORD CANADIEN

31 MARS 1978
COMMISSION D'ÉNERGIE DU NORD CANADIEN

ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS
COMMISSION D'ÉNERGIE DU NORD CANADIEN

DATE - le 20 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
 le 31 mars 1978

COMMISSION D'ÉNERGIE DU NORD
 CANADIEN

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<u>ÉTABLISSEMENT DU BUDGET</u>			
<p>Les données budgétaires et les données financières mensuelles ne sont pas établies d'une manière uniforme; par exemple:</p>			
<p>- les budgets d'immobilisation sont préparés selon la comptabilité de caisse, tandis que les coûts imputés à ces budgets sont groupés sur une base d'exercice;</p>			
<p>- Les budgets de fonctionnement sont établis sur une base annuelle, de sorte qu'il est difficile de procéder à des comparaisons valables avec les résultats mensuels réels.</p>			
<p>Les données budgétaires et financières mensuelles devraient être établies de façon à permettre une comparaison utile et un contrôle efficace des revenus et dépenses.</p>	<p>Les procédés, maintenant en vigueur corrigent cette lacune. Nous sommes à réunir des données statistiques adéquates qui permettront des comparaisons mensuelles utiles. Les budgets de 1976-1977 feront l'objet d'une ventilation plus détaillée à la lumière des renseignements que l'on rassemble actuellement.</p>	<p>Les procédures actuellement en vigueur sont satisfaisantes.</p>	<p>Les données financières préparées à des fins de comparaison et de surveillance des dépenses et des revenus, sont fournies tous les mois ou plus fréquemment au besoin.</p>

ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS

DATE - le 20 avril 1978

COMMISSION D'ÉNERGIE DU NORD CANADIEN

RAPPORT DU VÉRIFICATEUR GÉNÉRAL

le 31 mars 1976

COMMISSION D'ÉNERGIE DU NORD
CANADIEN

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>ANALYSE DES ÉCARTS</p> <p>On devrait établir le plus tôt possible des plans en vue d'incorporer aux rapports financiers mensuels une analyse des écarts.</p>	<p>Ceci est maintenant en vigueur. Les relevés de 1975-1976 indiquent, sur une base mensuelle, les comparaisons et les écarts.</p>	<p>Les procédures sont en vigueur.</p>	<p>L'analyse des variances et les rapports au sujet des exceptions sont compris dans la procédure des comptes rendus financiers et feront l'objet d'expansion au fur et à mesure que se perfectionne le système.</p>

ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS

DATE - 1e 20 avril 1978

COMMISSION D'ÉNERGIE DU NORD CANADIEN

RAPPORT DU VÉRIFICATEUR GÉNÉRAL

1e 31 mars 1978

COMMISSION D'ÉNERGIE DU NORD
CANADIEN

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>CONTRÔLE BUDGÉTAIRE</p> <p>Il est noté que les surveillants d'usines et les administrateurs des bureaux locaux qui fournissent les données de base en provenance des régions pour les budgets d'exploitation préparés par le bureau central. Ces renseignements sont recueillis par divers moyens non officiels dépendant grandement de l'éducation du personnel local en cause.</p> <p>La présentation des budgets d'exploitation et des relevés financiers mensuels a été conçue de manière à répondre principalement aux besoins du personnel du bureau central. Par exemple, des relevés d'exploitation mensuels sont préparés pour chaque usine mais ne font pas de distinction entre les coûts que l'usine peut contrôler directement (p. ex., la main-d'oeuvre, les matériaux, etc.) et ceux sur lesquels elle a peu de contrôle direct (p. ex., l'amortissement, l'intérêt, les frais généraux accordés, etc.).</p>			

ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIERS

DATE - le 20 avril 1978

COMMISSION D'ÉNERGIE DU NORD CANADIEN

RAPPORT DU VÉRIFICATEUR GÉNÉRAL

le 31 mars 1976

COMMISSION D'ÉNERGIE DU NORD
CANADIEN

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	COMMENTAIRES DE L'ORGANISME	COMMENTAIRES AU 31 MARS 1977	COMMENTAIRES AU 31 MARS 1978
<p>En conséquence, les surveillants d'usines et probablement, ce qui est encore plus grave, les administrateurs régionaux ne se sentent pas engagés face aux budgets préparés par le bureau central. De plus, le manque de définition des centres de responsabilité appropriés crée un milieu dans lequel personne n'a l'impression qu'il existe un véritable contrôle sur les résultats financiers. À l'heure actuelle, les états financiers présentent simplement des fiches de pointage du rendement de la Commission dans l'ensemble plutôt que d'identifier les points forts et les points faibles de la corporation.</p> <p>Les fonctions et responsabilités des surveillants régionaux et d'usines, en ce qui a trait à la préparation du budget d'exploitation et au contrôle subséquent des résultats véritables, devraient être éclaircies et clairement établies.</p>	<p>On est à mettre au point d'autres procédures prévoyant:</p> <ul style="list-style-type: none"> - la comptabilité nominative; - la comptabilité des centres de coûts; - la comptabilité des produits; avec budgets, normes, mesures et contrôles connexes, dans un système entièrement intégré de contrôle budgétaire comprenant des données quantitatives autres que les données financières. 	<p>Les procédures sont en vigueur et font l'objet de révision Continue.</p>	<p>Les administrateurs régionaux et les directeurs des centrales participent directement à la budgétisation et la surveillance subséquente des résultats obtenus. Les administrateurs et les directeurs sont informés au moyen de rapports à l'intention de leurs centres de coût et leurs domaines de responsabilité. Les rapports contiennent les résultats financiers opérationnels.</p>

APPENDICE «PA-72»

DATE Le 26 avril 1978

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES Postes

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1976 RAPPORT	RÉPONSE AU 31 MARS 1978
PROGRAMMES DE FORMATION DU PERSONNEL Des programmes de formation du personnel dans le domaine des finances doivent être mis sur pied à l'échelle nationale pour assurer la formation et le perfectionnement des employés du secteur administratif et du secteur financier, et pour assurer une initiation suffisante aux employés qui n'oeuvrent pas dans le domaine financier.	En 1974, on a lancé un programme en vue de planifier et de mettre au point des programmes de formation destinés au personnel oeuvrant dans le domaine des finances ou dans d'autres domaines au ministère.	Les Postes ont entrepris d'organiser un séminaire, de formation, formule améliorée, portant sur les questions de finances et s'adressant à des employés qui ne travaillent pas dans ce domaine: il doit avoir lieu dans le courant de cette année. Un programme de valorisation des ressources humaines a été arrêté et il sera mis à l'essai dans deux secteurs des services administratifs et financiers au début de l'exercice financier 1978-1979.
MANUELS FINANCIERS Une bibliothèque centrale et un contrôle centralisé de tous les manuels financiers devraient être créés.	Nous sommes à réaliser un projet en vue de réunir et de contrôler, pour l'ensemble des services postaux, toutes les directives fonctionnelles et tous les manuels pertinents.	La rédaction et la mise à jour des manuels financiers est contrôlée à l'échelle nationale. Toutefois, une bibliothèque centrale et un point de contrôle n'ont pas encore été établis.

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1975 RAPPORT	RÉPONSE AU 31 MARS 1978
<p>PAIE</p> <p>Le Ministère devrait exercer un contrôle plus rigoureux sur les documents d'entrée concernant la paie et sur la distribution des chèques. Il faudrait s'en tenir aux contrôles internes qu'exige le système d'entrée à l'échelle nationale et établir des contrôles convenables pour la distribution des chèques de paie.</p>	<p>Nous avons entrepris, en 1974, une révision planifiée des méthodes relatives à la paie.</p>	<p>Les procédures nationales pour la vérification des données sur la paie et la confirmation et la distribution des chèques, ont été révisées et publiées de nouveau en février 1977 pour application à l'échelle nationale. Les directives visant la collecte et la vérification des données de base des systèmes de rémunération par mandats d'appointments ont été publiées en octobre 1977 et sont en voie d'application.</p>
<p>Le Ministère devrait mettre sur pied des méthodes et des contrôles comptables reliés aux comptes de paie à montant fixe, et ces comptes devraient être tenus selon une méthode authentique de comptabilité de fonds à montant fixe.</p>	<p>Nous sommes à réviser les contrôles et méthodes comptables actuellement en usage pour les comptes de paie à montant fixe.</p>	<p>Les procédures révisées concernant les comptes d'avances ont été élaborées et établies conformément aux directives du Conseil du Trésor. Elles ont été présentées à cet organisme qui les a approuvées. L'établissement d'un nouveau procédé de rapprochement de comptes permettra d'exercer un contrôle financier plus rigoureux.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES Postes

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1975 RAPPORT	RÉPONSE AU 31 MARS 1978
<p>VERIFICATION DES COMPTES ET DEMANDE DE PAIEMENT</p> <p>Les méthodes du bureau principal national concernant les demandes de paiement ne sont pas toujours conformes aux lignes directrices du Conseil du Trésor.</p> <p>Parfois, les paiements sont demandés sans l'approbation de la personne qui a le pouvoir d'approuver les dépenses.</p> <p>Le pouvoir de payer se délègue au-dessous du niveau FI-2.</p>	<p>Nous avons pris des mesures pour que cela ne se produise plus.</p> <p>Nous chercherons encore à obtenir l'application de mesure de classification.</p>	<p>Aucun paiement ne doit être demandé sans avoir obtenu, au préalable, l'autorisation de dépenser.</p> <p>A la suite de modifications apportées sur le plan de la délégation du pouvoir de signature, aucun paiement ne peut dorénavant être approuvé par un employé occupant un poste de niveau inférieur à FI-2.</p>
<p>POLITIQUE VISANT LES REVENUS</p> <p>Les Postes devraient continuer à évaluer les services qu'ils offrent</p>	<p>Accepté.</p>	<p>Les Postes ont remanié considérablement presque tous les tarifs et droits</p>

RÉPONSE À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES Postes

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1975 RAPPORT	RÉPONSE AU 31 MARS 1978
<p>au public et devraient, en outre, présenter annuellement des recommandations soit pour le maintien des politiques en vigueur touchant les revenus ou les subventions, soit pour les augmentations de tarifs qui seraient nécessaire pour compenser l'accroissement du coût des services.</p>		<p>en 1976 et en 1977. Les tarifs du régime international ont été modifiés le 1^{er} janvier 1976, et le 1^{er} janvier 1977. Les tarifs du régime intérieur ont été augmentés en deux étapes, le 1^{er} septembre 1976 et 1^{er} mars 1977.</p> <p>Les Postes canadiennes ont officiellement adopté un cycle de planification tarifaire qui a été intégré aux autres cycles de planification du Ministère et permet une évaluation annuelle des tarifs et des structures tarifaires établissant s'ils sont appropriés.</p>
<p>METHODES DE PREVISIONS DU PROGRAMME ET DE PREPARATION DU BUDGET PRINCIPAL DES DEPENSES</p> <p>La relation entre les plans d'exploitation et les coûts s'y rattachant n'est pas clairement identifiée. Le cycle approuvé de planification de l'organisation devrait être totalement mis en application, en prenant soin de mieux intégrer les plans d'activité commerciale et de</p>	<p>Nous sommes à instaurer un nouveau système de planification financière en trois étapes, dont la deuxième sera adoptée en 1975. A la fin de l'Etape II, ce système perfectionné fera l'objet, dans le Manuel de gestion financière, d'un nouveau chapitre portant sur la préparation du budget.</p>	<p>Le cycle de planification générale approuvé, soit l'élaboration des plans d'entreprise et la planification financière, a été mis en application au printemps de 1977 dans le cadre de la prévision des programmes de l'exercice financier 1979-1980.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE Le 26 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES Postes

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1975 RAPPORT	RÉPONSE AU 31 MARS 1978
<p>SYSTÈMES D'INFORMATION DE LA GESTION</p> <p>Des systèmes complets d'information de la gestion sont en train d'être conçus. Les systèmes de mesure du volume de courrier ainsi que les besoins et méthodes reliés à l'information sur la répartition de l'effectif, devraient avoir priorité; de plus, les systèmes devraient tous être parfaitement mis au point et appliqués avec succès sur la base de projets pilotes pour être ensuite appliqués ailleurs, localité par localité.</p> <p>Les besoins de renseignements et les exigences des systèmes devraient être clairement établis et coordonnés avec l'acquisition du matériel d'informatique requis. L'état du plan S.I.G., les coûts, l'effectif disponible et les délais acceptables devraient être étudiés constamment par le sous-ministre des Postes et son comité consultatif.</p>	<p>Nous accordons la priorité à ces deux exigences qui font présentement l'objet d'un projet pilote dans deux villes.</p> <p>Accepté.</p>	<p>On a répondu à ces deux exigences dans le cadre du projet-pilote du district du Manitoba. Il y a eu une étude exhaustive du système et l'on est actuellement à déterminer quelles sont les modifications à apporter au système avant de le mettre en oeuvre dans une autre région.</p> <p>Le plan des S.I.G. a été étudié et les spécifications qui figurent dans les appels d'offre pour l'acquisition de matériel informatique ont été modifiées. Un rapport intérimaire sur le plan révisé des S.I.G. a été préparé à l'intention du Sous-ministre et de son comité consultatif. Il est révisé régulièrement.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES ACDI

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1975 RAPPORT	RÉPONSE AU 31 MARS 1976
<p>RAPPORTS FINANCIERS</p> <p>Les rapports financiers permettent de comparer les chiffres réels avec ceux prévus au budget, mais il faudrait songer à améliorer les méthodes actuelles de présentation d'analyses des écarts.</p> <p>J.C. Corkery Sous-ministre des Postes</p>	<p>L'amélioration des méthodes de présentation d'analyses des écarts découlera largement du perfectionnement des systèmes de mesure du volume du courrier et de l'information sur la répartition de l'effectif.</p>	<p>L'observation précédente est toujours valable pour l'analyse de variance. Les rapports trimestriels et mensuels sont en voie de rédaction; ils portent sur la rentabilité des gammes de produits choisies, en plus des rapports habituels de fin d'exercice.</p>

APPENDICE «PA-73»

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE 28 avril, 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL

(31 MARS 1977)

NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES Archives publiques
et Bibliothèque nationale

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1977 RAPPORT	RÉPONSES AU 31 MARS 1978
<p>RÔLE DU FONCTIONNAIRE SUPÉRIEUR DES FINANCES</p> <p>Il faudrait qu'un poste de fonctionnaire supérieur des finances soit établi et que le titulaire de ce poste possède la qualification professionnelle et des antécédents solides dans le domaine des finances. Les principales responsabilités de ce fonctionnaire devraient couvrir tous les aspects de la gestion et du contrôle financiers. Il devrait relever directement des sous-chefs des deux organismes et faire partie du comité supérieur de gestion de chaque organisme.</p>	<p>Les organismes ne s'opposent pas, en principe, à cette idée. En pratique, ils doivent se conformer aux directives du Conseil du Trésor en ce qui a trait à la structure de l'organisation. Le Conseil a récemment examiné et approuvé une réorganisation du Ministère prévoyant une division s'occupant exclusivement de l'administration financière. Cette division est dirigée par un fonctionnaire supérieur des finances à plein temps qui est un comptable professionnel d'expérience. Il relève d'un fonctionnaire supérieur des finances (le directeur de l'Administration et des Services techniques) dont les tâches reflètent les fonctions et responsabilités énoncées dans le Guide d'administration financière du Conseil du Trésor. Le fonctionnaire supérieur des finances relève directement des deux sous-chefs.</p>	<p>Le fonctionnaire supérieur des finances est membre du Comité de la politique administrative des Archives publiques et membre du Conseil de direction de la Bibliothèque nationale.</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE 28 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL

(31 MARS 1977)

NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES Archives publiques
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<p>GUIDE D'ADMINISTRATION FINANCIÈRE</p> <p>On est à rédiger un projet de guide d'administration financière bien que l'on n'ait pas formulé de plans particuliers pour sa mise en vigueur.</p> <p>Il faudrait que le guide d'administration financière soit mis en vigueur le plus tôt possible. Les tâches de révision et de modification du texte provisoire devraient être confiées au fonctionnaire supérieur des finances afin qu'il soit accordé suffisamment d'importance aux questions de contrôle interne. Ce fonctionnaire devrait également voir à ce que tous les agents des organismes prennent connaissance du guide, à ce que ce dernier soit constamment mis à jour et à ce qu'il soit utilisé de façon uniforme.</p>	<p>Nous reconnaissons que le guide d'administration financière devrait être mis en vigueur le plus tôt possible. Le plan actuel du Ministère prévoit qu'il sera terminé avant le 31 décembre 1977 et qu'il sera revu et approuvé par le fonctionnaire supérieur des finances.</p>	<p>Trois chapitres ont été publiés le 1^{er} novembre 1977. Deux autres chapitres sont présentement en train d'être révisés au sein des départements. Les chapitres restants visant les deux départements seront terminés au cours de l'année financière 1978/79. Un chapitre supplémentaire, spécifique au Fonds renouvelable du service central de microfilm des Archives publiques est sous révision et sera publié sous peu. Les délais dans la production du guide sont attribuables au manque de ressources en agents financiers. La dotation des nouveaux postes issus du récent rajustement et de l'expansion de la Division de l'administration financière accélèrera la production du guide.</p>

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<p>FORMATION EN ADMINISTRATION FINANCIÈRE</p> <p>On n'a pas encore élaboré de plan officiel de formation des agents financiers et des gestionnaires de programme leur permettant de se familiariser avec les aspects financiers de leurs fonctions.</p> <p>Il faudrait élaborer un programme de formation approuvé par le fonctionnaire supérieur des finances, qui permettrait aux agents financiers et aux gestionnaires de programme de se familiariser avec la politique et les procédés d'administration financière des organismes.</p>	<p>Nous avons mis au point un programme de formation pour les agents financiers. Nous prévoyons également un programme de formation pour tout le personnel des deux organismes ayant des responsabilités d'administration financière.</p>	<p>Le programme de formation 1977/78 destiné aux agents financiers a eu beaucoup de succès et il se poursuivra en 1978/79. Avec la venue d'autres agents financiers, un plan formel de formation de tout le personnel des deux départements ayant des responsabilités dans le domaine de la gestion financière a été développé. Des cours de formation sont prévus pour septembre 1978.</p>
<p>LIENS HIÉRARCHIQUES</p> <p>Il faudrait établir de façon précise, consigner par écrit et faire connaître les rapports hiérarchiques qui existent entre le fonctionnaire supérieur des finances et les agents d'administration exerçant des responsabilités financières importantes.</p>	<p>Nous préparerons et ferons circuler une note de service qui rendra officiels les liens hiérarchiques entre le fonctionnaire supérieur des finances et les agents d'administration des organismes.</p>	<p>La note de service a été préparée et diffusée. Les organigrammes des deux départements ont été modifiés en conséquence.</p>

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PRÉVISIONS DE PROGRAMME

Dans les prévisions de programme on a tendance à signaler par accumulation les besoins individuels des gestionnaires plutôt que de constituer une présentation ministérielle cohérente.

Afin de faciliter la préparation des prévisions de programme, la haute direction devrait introduire des méthodes de consignation par écrit et de communication aux gestionnaires des objectifs et priorités des programmes. Ces méthodes devraient permettre, dans le cadre de l'évaluation des renseignements relatifs aux prévisions de programme, que les divers paliers de la direction procèdent successivement à un examen sérieux des données produites par les gestionnaires subalternes.

Le personnel financier s'occupant de grouper les prévisions de programme ne joue pas un rôle actif dans la mise au point et l'examen critique des données financières et des répercussions financières à long terme des initiatives de programmes.

Au cours de la préparation des prévisions de programme de 1978-79, nous avons modifié la méthodologie et les techniques utilisées précédemment afin de tenir compte de cette observation et de cette recommandation. Nous continuerons d'apporter des améliorations à ce secteur.

Les prévisions de programme 1978/79 ont été préparées conformément aux recommandations du Vérificateur général. La méthodologie utilisée sera consignée par écrit dans le guide financier des départements.

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Le rôle du personnel financier devrait être, entre autres, d'évaluer et d'examiner les données financières comprises dans les prévisions de programme et de donner des conseils en ce qui concerne la prévision à long terme des coûts liés aux divers moyens d'atteindre les objectifs de programme.

BUDGETS ET TECHNIQUES DE CONTRÔLE
BUDGÉTAIRE

Pour le contrôle budgétaire, on n'utilise pas efficacement les plans de contrôle budgétaire annuels, l'analyse des écarts et des prévisions produites en temps voulu.

Le fonctionnaire supérieur des finances devrait voir à ce que les politiques et les procédés concernant la préparation et l'utilisation des budgets soient élaborés et communiqués aux intéressés. Ceci comprend la déclaration et l'analyse des écarts pour l'ensemble de l'organisme, de même que la préparation

La restructuration prévue et l'augmentation des ressources à la division de l'Administration financière permettront d'effectuer ce genre d'évaluation et de procéder à une étude de rentabilité.

Cet aspect de l'administration financière sera souligné dans le guide d'administration financière que le Ministère est à préparer.

Les agents financiers ont sensiblement augmenté leur participation et jouent un rôle plus actif dans la préparation des prévisions de programme. Jusqu'à ce que les nouveaux postes issus du rajustement et de l'expansion de la Division de l'administration financière soient dotés, la réponse à l'observation du Vérificateur général concernant l'analyse et l'évaluation continuera de demeurer au-dessous du niveau désiré. On prévoit que certaines installations seront opérationnelles en septembre 1978.

Au moment où les ressources de la Division de l'administration financière, récemment rajustée et élargie, deviendront disponibles, l'élaboration et la mise en application de ces éléments de la gestion financière seront entreprises. Au 31 mars, un plan de travail est en voie d'établissement et les systèmes, en voie de création.

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<p>des prévisions financières concernant la situation budgétaire en fin d'année au niveau des centres de responsabilité et la compilation de ces données pour l'ensemble de l'organisme, données qui seront utilisées par la haute direction.</p>	<p>Nous sommes à former, au sein des Archives publiques, un comité de planification ministérielle et l'une de ses premières tâches sera de revoir les activités et objectifs ministériels afin de déterminer s'il y a lieu de les modifier. La Bibliothèque nationale est à faire un examen-maison des opérations, buts et objectifs du Ministère.</p>	<p>Pas de remarques supplémentaires sur les Archives publiques. L'équipe de révision de la Bibliothèque nationale a présenté son rapport et celui-ci fait présentement l'objet d'une étude par les cadres et le personnel du Département.</p>
<p>ÉTABLISSEMENT DES COÛTS DES FONCTIONS ET DES SERVICES</p>	<p>Nous utiliserons les recommandations de ces études pour élaborer un système qui nous fournira des renseignements ayant trait aux coûts des fonctions et des services.</p>	<p>Pas de remarques supplémentaires.</p>
<p>Le fonctionnaire supérieur des finances doit assumer la direction des opérations visant à obtenir des renseignements sur le coût des fonctions et services inhérents aux programmes.</p>		

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<p>MESURE DE LA PERFORMANCE</p> <p>Les rapports de mesure de la performance n'établissent pas de liens précis entre les données et les fonctions et services; de plus la direction ne s'en sert pas encore pour évaluer la réussite des programmes par rapport aux ressources utilisées.</p> <p>Les systèmes de mesure de la performance devraient être poussés plus loin et modifiés de sorte que les mesures d'efficacité d'exploitation dont ils font état puissent être plus facilement associées aux activités et objectifs des programmes.</p> <p>Il faudrait fournir aux agents des organismes des instructions sur l'utilisation, les limites et la terminologie des systèmes de mesure de la performance et des rapports.</p> <p>Les variantes entre la performance prévue et la performance réelle devraient faire l'objet d'une analyse systématique et devraient être signalées à la haute direction afin</p>	<p>Recommandation acceptée.</p> <p>Recommandation acceptée.</p> <p>Recommandation acceptée.</p>	<p>Un groupe d'étude a terminé la revue du système actuel de mesure de la performance aux Archives publiques et elle a recommandé des changements. La cueillette des données pour tester le nouveau concept doit commencer le 1^{er} avril 1978. La Bibliothèque nationale avait un observateur au sein du groupe d'étude mais elle a jugé qu'il serait prématuré d'apporter maintenant des modifications à l'actuel système étant donné que le rôle, les objectifs et la structure du Département faisaient l'objet d'une révision.</p> <p>Il sera question de cette lacune dans les guides financiers des départements.</p> <p>Avec l'expansion et la rajustement de la Division de l'administration financière, on</p>

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<p>qu'elle puisse évaluer pleinement l'effet des écarts des niveaux d'activité sur les besoins en ressources.</p> <p>APPROBATION DES DÉPENSES</p> <p>Il n'existe aucune mesure efficace pour garantir l'application des procédés uniformes et suffisants en ce qui a trait à la certification de la réception des marchandises et des services.</p> <p>Il faudrait incorporer au guide d'administration financière des procédés exigeant la conservation de tous les documents à l'appui de l'acquisition de marchandises et de services et l'identification des étapes à suivre avant la certification véritable de la réception des marchandises et de services.</p> <p>Il faudrait estampiller tous les documents à l'appui des demandes de paiement afin que le personnel puisse indiquer si les étapes nécessaires de la vérification a priori ont été exécutées.</p>	<p>Recommandation acceptée. Des mesures seront prises en vue d'incorporer ces procédés dans le guide d'administration financière du Ministère.</p> <p>Recommandation acceptée.</p>	<p>sera à même de répondre à cette observation. Lorsque les postes d'agents seront dotés, des mesures seront prises.</p> <p>La politique des départements a été définie, toutefois l'étape des procédures n'a pas encore été complètement consignée par écrit. Un manque de ressources a retardé le taux de progression. Avec l'expansion de la Division de l'administration financière, le travail sur ce projet devrait être accéléré.</p> <p>Un formulaire plutôt qu'un tampon est utilisé. Les commentaires du paragraphe précédent s'appliquent dans ce cas.</p>

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Les documents à l'appui de paiements ne sont pas annulés une fois que le paiement a été effectué.

Une fois le paiement effectué, les documents à l'appui devraient être annulés afin d'empêcher leur réutilisation.

CONTRÔLE DES DÉPENSES DE LA PAIE

On n'a pas confié à un fonctionnaire supérieur des finances la responsabilité de s'assurer que les contrôles financiers relatifs à l'ensemble du système de dépenses de la paie sont suffisants.

Le fonctionnaire supérieur des finances devrait examiner la valeur du contrôle sur tous les aspects du système de dépenses de la paie, y compris la préparation des dépenses, la distribution des chèques de paie et les rapports de dépenses de la paie.

Recommandation acceptée.

Recommandation acceptée.

Des tampons appropriés "PAYE" ont été acquis et sont utilisés.

En réponse à la demande contenue dans la circulaire CT.No. 1977-37, des propositions de modifications au présent système de paie des Départements ont été soumises au Secrétariat du Conseil du Trésor le 29 septembre 1977. Jusqu'à maintenant, aucune réponse à ces propositions n'a été reçue. Il y aura lieu de procéder à une relance.

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<p>DÉLÉGATION DES POUVOIRS</p> <p>Les cartes de spécimen de signature à l'appui de la délégation de pouvoirs prévue dans la Loi sur l'administration financière ne sont ni complètes ni à jour.</p> <p>Afin que les pouvoirs de signer soient exercés comme il convient, il faudrait que les cartes de spécimen de signature soient gardées à jour et révisées au moins une fois par année. Il faudrait les consulter fréquemment au cours de la vérification a priori afin de vérifier si les pouvoirs de signer sont exercés comme il convient.</p>	<p>Recommandation acceptée. Nous sommes actuellement à mettre à jour les cartes de spécimen de signature et, en même temps, nous examinons les pouvoirs de signer des deux organismes avant de les présenter au Ministre pour approbation.</p>	<p>Les nouveaux tableaux des pouvoirs de signer en matière financière ont été préparés et signés par le ministre et les sous-chefs. De nouvelles cartes de spécimen de signature ont été préparées et sont en usage dans les départements.</p>
<p>REVENUS ET COMPTES À RECEVOIR</p> <p>Les politiques en ce qui a trait à l'imputation de frais pour les services fournis au public ou à d'autres ministères n'ont pas été consignées et nous n'avons trouvé aucune preuve d'approbation de la part des autorités compétentes.</p>		

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<p>Il faudrait que l'on rende officiels les politiques et procédés en vue de l'imputation et de la perception des revenus et que l'on obtienne l'approbation nécessaire du Conseil du Trésor en vue d'exiger des frais pour les services. Il faudrait faire une révision annuelle des taux, à tout le moins, de manière à vérifier s'ils sont le reflet des politiques et des coûts en cours.</p> <p>Il n'existe aucun procédé de contrôle approprié pour vérifier si les services fournis sont réellement facturés.</p> <p>Il faudrait mettre au point des procédés en vue de s'assurer que tous les services rendus sont facturés comme il se doit et sont promptement perçus.</p>	<p>Recommandation acceptée. Nous sommes à préparer des présentations au Conseil du Trésor afin d'obtenir une approbation de principe relative à l'imputation de frais pour les services.</p> <p>Recommandation acceptée.</p>	<p>Dans le cas de la Bibliothèque nationale, une présentation au Conseil du Trésor et un arrêté en Conseil ont été soumis au Conseil du Trésor le 20 décembre 1977. L'approbation du Conseil du Trésor a été donnée le 23 mars 1978. (Arrêté en Conseil approuvé le 6 avril 1978). Une mesure similaire est en cours dans le cas des Archives publiques. Les gestionnaires hiérarchiques ont été avisés de ne pas établir de nouveaux frais pour services en attendant l'approbation. La politique et les procédures des départements seront consignés par écrit dans les guides financiers. Le manque de ressources a empêché la prise plus rapide de mesures correctives.</p> <p>Avec les ressources devenant disponibles grâce à l'expansion et au rajustement de la Division de l'administration financière, les mesures correctives sur cette observation seront accélérées. Les comptes ont été révisés et le recouvrement des comptes en souffrance se poursuit.</p>

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RECETTES DE CAISSE

Les procédés relatifs à la réception et au dépôt de l'argent présentent des faiblesses.

Afin d'améliorer le contrôle des recettes de caisse, tout le courrier devrait être ouvert par deux personnes en un même point central; la salle de courrier et le caissier devraient conserver un exemplaire du brouillard de caisse qui devrait être dûment signé par toutes les personnes s'occupant du traitement des recettes de caisse.

INVENTAIRE DES IMMOBILISATIONS

Les politiques et procédés relatifs à l'inscription et au contrôle des stocks de matériel et des meubles n'ont pas été entièrement mis au point et mis en vigueur. Il n'existe ni registres complets des stocks ni procédés de contrôle suffisants.

Recommandation acceptée. Nous prenons actuellement des mesures correctives.

L'implantation des mesures correctives en réponse à cette recommandation s'est révélée difficile à cause d'une pénurie de ressources tant à la gestion des documents qu'à la gestion financière. Un plan présentement en cours en vue d'unifier les différents bureaux de gestion des documents, ce qui comprend la salle de courrier, devrait aider à normaliser la situation. L'élaboration de systèmes supplémentaires est nécessaire en vue de résoudre complètement le problème. Des progrès sont envisagés pour 1978/79 avec l'addition de ressources résultant de l'expansion et du rajustement de la Division de l'administration financière.

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Il faudrait établir des registres des stocks des immobilisations et il faudrait mettre en application des politiques et procédés pour le contrôle des stocks.

Afin de vérifier si toutes les immobilisations ont été répertoriées, les additions aux registres des stocks devraient être conciliées, au moins annuellement, aux articles de dépense de la période correspondante inscrits dans le système de comptabilité principal.

COMPTES EN FIDUCIE

Aux fins des rapports financiers, des comptes d'attente sont classés avec les comptes de fiducie. Les fonds en fiducie sont administrés sans être soumis aux contrôles financiers centraux.

Recommandation acceptée. Nous sommes à prendre les dispositions voulues pour affecter immédiatement les ressources nécessaires à ce projet. Nous incluons des politiques et procédés dans le guide de la gestion du matériel actuellement en voie de révision.

Recommandation acceptée. Les politiques et procédés seront compris dans le guide d'administration financière du Ministère actuellement en voie de préparation.

Une équipe d'étudiants (emploi d'été) est présentement mise sur pied pour l'enregistrement des immobilisations. Le 8 mai 1978 est la date fixée pour commencer la prise d'inventaire avec le 8 septembre 1978 comme date d'échéance. Le guide progresse.

Pas de remarques supplémentaires.

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<p>Il faudrait faire une distinction très nette dans la comptabilité et dans les rapports entre les comptes en fiducie et les comptes d'attente. Les recettes et les déboursés de ce dernier genre de comptes devraient faire l'objet d'approbations et de contrôles financiers normaux.</p>	<p>Les révisions que nous avons déjà apportées au code des comptes du Ministère devraient solutionner ce problème.</p>	<p>Ce problème a été résolu.</p>
<p>FONDS RENOUELABLE DU SERVICE CENTRAL DU MICROFILM</p>	<p>Recommandation acceptée. Nous avons déjà fait des améliorations importantes. Une sous-section financière a déjà été formée, le personnel a été engagé et la sous-section a été installée sur place en vue de servir le S.C.M.</p>	<p>La Section de l'administration financière du SCM, quoique localisée aux ateliers du SCM, relève du chef de la Division de l'administration financière, et non aux cadres hiérarchiques. Les budgets de ventes et de dépenses étaient en place en 1977/78 et étaient intégrés aux rapports financiers mensuels. Il en sera toujours ainsi à l'avenir. L'analyse des écarts débutera au</p>
<p>Les fonctions financières du fonds renouvelable du Service central du microfilm présentent un certain nombre de lacunes; la plus importante est le manque de données appropriées sur les coûts des services fournis par le S.C.M.</p>		
<p>Le fonctionnaire supérieur des finances devrait voir à ce qu'il se fasse au plus tôt des efforts en vue d'améliorer la gestion et le contrôle financiers au Service central du microfilm, qui signifie un système d'établissement des coûts efficace, la préparation de budgets de ventes et de dépenses, la production d'états</p>		

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<p>financiers en temps voulu, l'intégration des budgets aux états et rapports financiers et l'analyse des écarts entre les sommes inscrites au budget et les résultats véritables.</p> <p>Il faudrait qu'un rapport des comptes à recevoir d'après un classement chronologique soit préparé régulièrement afin d'encourager la perception courante des comptes en souffrance du fonds renouvelable.</p>	<p>Recommandation acceptée. Nous prévoyons une amélioration de cette situation au cours de l'année financière 1977-1978.</p>	<p>cours de 1978/79 avec les ressources présentement disponibles de la Division de l'administration financière suite à son expansion et à son rajustement.</p> <p>Les procédures sont maintenant en vigueur ce qui stimulera un prompt recouvrement des comptes en souffrance.</p>
<p>VÉRIFICATION INTERNE</p> <p>Même si l'on a recruté du personnel pour le service de vérification interne des Ministères, il reste à déterminer de façon précise les attributions et les liens hiérarchiques de cette fonction. Aucune vérification n'a encore été faite.</p> <p>La vérification interne devrait fonctionner le plus tôt possible et des attributions devraient être établies de manière à assurer l'indépendance et l'objectivité de cette fonction.</p>	<p>Recommandation acceptée. Nous avons établi et consigné les attributions, les fonctions et les liens hiérarchiques de la vérification interne. Nous avons assuré l'indépendance de la</p>	<p>La direction de l'administration financière du Conseil du Trésor et le fonctionnaire supérieur des finances des départements n'étaient pas satisfaits du fonctionnement du Bureau de contrôle de gestion. Il a été</p>

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE 28 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL

(31 MARS 1977)

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GÉNÉRALRÉPONSES DE L'ORGANISME EN 1977
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RÉPONSES AU 31 MARS 1978

Un comité de vérification, composé de membres de la haute direction, devrait être formé en vue d'examiner la portée, les conclusions et le suivi des études effectuées par le groupe de vérification interne.

RAPPORTS FINANCIERS

Les systèmes de rapports financiers servent mal les gestionnaires des organismes.

La qualité, la présentation et la production en temps voulu des rapports financiers devraient être améliorés. Les renseignements financiers importants devraient être résumés, dans la mesure nécessaire aux divers paliers de gestion, sous forme de relevés de gestion. Les renseignements portant sur les engagements devraient être distincts des renseignements portant sur les dépenses mais être combinés en un seul rapport.

vérification interne en la faisant relever directement des deux sous-chefs. La première vérification complète a été entreprise en mai 1977. Nous avons formé des comités de la haute direction des Archives publiques et du conseil de direction de la Bibliothèque nationale.

Recommandation acceptée. Nous prévoyons un système révisé de contrôle des engagements pour 1978-79. La présentation des rapports de 1977-78 a été modifiée afin que l'on y retrouve les données relatives aux engagements et aux dépenses.

assujetti à une révision. Comme résultat, une réorganisation a été effectuée, de nouveaux postes créés et des mesures de dotation sont présentement en cours. Les titulaires des postes de l'organisation précédente ont été mutés à d'autres postes au sein des départements en vue d'acquiescer de l'expérience ou d'être formé ou en vue d'être utilisé en tenant compte de leurs compétences. Les entrevues concernant la position d'agent supérieur seront menées tôt en mai 1978, et il est prévu que la nouvelle équipe devrait être en place et opérationnelle vers octobre 1978.

Le manque de ressources empêchait l'achèvement de la révision du système à temps pour son implantation comme prévue. La date cible est maintenant le 1^{er} avril 1979. Tous les rapports présentement utilisés dans les départements feront l'objet d'une revue et d'une révision au cours de 1978/79. Les gestionnaires hiérarchiques participeront à l'étude des besoins et à l'élaboration subséquente des formats révisés.

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<p>Les centres de responsabilité devraient ajouter à leurs rapports financiers des prévisions d'écarts de fin d'année au moyen des procédés et techniques normaux qui sont mis au point et communiqués sous la direction du fonctionnaire supérieur des finances. Ces prévisions devraient être combinées de manière à fournir une prévision globale des organismes servant à la haute direction.</p> <p>Il faudrait élaborer des méthodes en vue d'enseigner à la direction l'utilisation des rapports financiers et leurs limites.</p>	<p>Recommandation acceptée. Ce principe sera inclus dans le guide d'administration financière du ministère.</p> <p>Recommandation acceptée. Ce genre de formation fera partie du plan de formation financière d'ensemble destiné aux chefs de service des organismes.</p>	<p>Pas de remarques supplémentaires.</p> <p>Des séances de formation sont prévues pour mai 1978 et d'autres séances seront organisées lorsque les ressources deviendront disponibles.</p>
OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSES DE L'ORGANISME EN 1977 RAPPORT	RÉPONSES AU 31 MARS 1978
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LA MONNAIE ROYALE CANADIENNE

RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

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RÉPONSES AU 31 MARS 1978

W.I. Smith
 Archiviste fédéral

G. Sylvestre
 Directeur général

**APPENDICE «PA-74»
LA MONNAIE ROYALE CANADIENNE**

Observations et recommandations en date de novembre 1975

Commentaires de la Monnaie en date de mai 1976, du 30 avril 1977 et du 5 mai 1978

OBSERVATIONS ET RECOMMANDATIONS DE L'AUDITEUR GÉNÉRAL EN DATE DE NOVEMBRE 1975	COMMENTAIRES DE LA SOCIÉTÉ EN DATE DE MAI 1976	COMMENTAIRES DE LA SOCIÉTÉ EN DATE DU 30 AVRIL 1977	COMMENTAIRES DE LA SOCIÉTÉ EN DATE DU 5 MAI 1978
<p><u>ORGANISATION</u></p> <p>La gestion, à l'aide d'un rapport récemment préparé sur ce sujet par un conseiller, s'emploie actuellement à étudier et à réviser la structure organisationnelle de la fonction financière-administrative. Cette étude interne, jointe au manque actuel d'organigrammes et de descriptions de postes à jour, a créé une situation qui se caractérise par un degré élevé d'incertitude.</p> <p>La structure organisationnelle de la fonction financière devrait être approuvée et décrite officiellement dès que possible.</p>	<p>Au moment où l'étude a été entreprise, et pendant son exécution, une grande partie sinon la totalité de ces mesures avaient déjà été prises. Fin avril 1976, et sur une base progressive, tous les employés de la Monnaie ont été informés de la situation actuelle et à venir par des affiches, des circulaires, des exposés de principe, des concours, des colloques, des ateliers et des réunions de direction régulières.</p>	<p>Terminé.</p>	<p>Même réponse.</p>

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<p>La description de tous les postes assortis de responsabilités financières importantes devrait être élaborée, décrite officiellement, tenue à jour et distribuée au personnel concerné.</p>	<p>Les descriptions de postes qui existaient au moment de l'étude sont actuellement mises à jour et celles qui sont entrées en vigueur depuis, sont en voie d'élaboration et doivent être terminées d'ici la fin de 1976.</p>	<p>Les descriptions de poste seront encore révisées au cours des mois prochains en conformité avec les nouveaux systèmes de gestion financière.</p>	<p>Les descriptions de poste pour tout le personnel de la section des finances ont été révisées.</p>
<p>CLASSIFICATION, APPRECIATION & FORMATION</p> <p>Le système actuel de classification est mal défini et peu clair. En outre, la Monnaie n'est dotée ni d'une méthode d'appréciation régulière des agents financiers, ni d'une politique d'orientation et de formation professionnelles du personnel financier s'appliquent à toute l'organisation.</p>	<p>Une politique et un système de classification liés aux exclusions de la gestion ont été approuvés par le Conseil d'administration et sont entrés en vigueur le 1er janvier 1976.</p>	<p>Il s'agit d'une activité permanente.</p>	<p>Même réponse.</p>
<p>Il y aurait lieu d'adopter, d'énoncer et de mettre en application une politique prévoyant des évaluations et des appréciations régulières du rendement des agents financiers.</p>	<p>Une politique prévoyant des évaluations et des appréciations régulières du rendement de tout le personnel a été adoptée; on s'applique actuellement à la mettre au point et à la consigner officiellement par écrit.</p>	<p>Ceci a été fait et l'activité continue.</p>	<p>Même réponse.</p>

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<p>La Monnaie devrait élaborer et mettre en application une politique d'orientation et de formation professionnelles de son personnel financier.</p> <p><u>GUIDE FINANCIER</u></p> <p>La Monnaie n'est dotée d'aucun guide financier et la plupart des méthodes financières n'ont pas été énoncées officiellement.</p> <p>Il y aurait lieu d'élaborer un guide financier de grande portée et de le distribuer aux titulaires de postes financiers.</p> <p><u>TRAITEMENT DES DONNÉES</u></p> <p>Bien que la Monnaie fasse un usage considérable de divers types d'équipement électronique de traitement des données dans chacune de ses installations, elle n'a pas élaboré de politique pour l'organisation, les demandes et l'acquisition de matériel.</p>	<p>L'orientation et la formation professionnelles de tout le personnel se font déjà selon une méthode relativement appropriée, mais la politique a été formulée et elle s'appliquera désormais de façon régulière.</p> <p>Cette recommandation a reçu la première priorité et beaucoup de travail a déjà été réalisé en vue de sortir avant la fin de 1976 un guide pertinent et de grande portée.</p>	<p>On a assuré en 1976 une formation intensive qui continue en 1977.</p> <p>On s'occupe toujours d'élaborer un guide financier très complet et, depuis octobre 1975, des lignes directrices et des procédures sont mises au point et adoptées progressivement.</p>	<p>Il s'agit d'une activité permanente.</p> <p>Des politiques, lignes directrices ainsi que procédures ont été et continuent d'être développées et introduites. Le guide financier devrait être terminé pour la fin 1978.</p>

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<p>○ La haute direction devrait examiner les demandes de traitement des données financières et des données d'exploitation et établir des priorités.</p> <p>RECEPTION</p> <p>La responsabilité de consigner par écrit la réception des biens dans les installations d'Ottawa et de Hull est répartie entre de nombreux magasins et fonctionnaires, de sorte que les documents de réception ne sont pas normalisés et ne sont pas distribués au sein de l'organisation d'une manière cohérente et pratique.</p> <p>○ Les installations d'Ottawa et de Hull devraient chacune créer une fonction centrale de réception qui serait chargée de consigner la réception des biens.</p>	<p>De nombreuses mesures correctives ont été prises qui ont amené des économies considérables pour la Monnaie. On a également procédé à une vérification opérationnelle et financière et on est sur le point d'apporter les correctifs justifiés par les conclusions.</p> <p>Nous ne disons pas des lacunes constatées; en fait, les vérificateurs ont été informés de cet état de choses qui fera l'objet, entre autres, d'un colloque qui doit avoir lieu en juin et qui portera sur l'ensemble de la fonction de gestion du matériel. Les résultats du colloque seront suivis d'applications immédiates.</p>	<p>Le pouvoir exécutif a approuvé, en avril 1976, une politique d'ensemble et un plan global dont l'application s'effectue conformément aux priorités établies.</p> <p>Elle est sous contrôle et on a documenté et adopté des systèmes et procédures appropriées.</p>	<p>La politique d'ensemble approuvée par le pouvoir exécutif en 1976 a été mise à jour et l'application s'effectue conformément aux priorités établies.</p> <p>Même réponse.</p>

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<p>Il y aura lieu de remplir des bordereaux de réception pré-numérotés et de les transmettre directement à la section des Comptes à payer pour qu'ils soient conciliés au bon de commande et à la facture y afférents.</p> <p><u>POUVOIR DE SIGNER</u></p> <p>Le pouvoir de payer, prévu par l'article 26 de la Loi sur l'administration financière, a été délégué à tous les membres du Conseil d'administration, y compris ceux qui ne participent pas activement aux activités opérationnelles quotidiennes. Le fait que le pouvoir de dépenser, aux termes de l'article 27 de la Loi sur l'administration financière, ne soit actuellement délégué qu'à cinq personnes restreint la souplesse du pouvoir de signer et, dans certains cas, soustrait le pouvoir du niveau où il peut le mieux être exercé.</p> <p>La délégation de pouvoirs financiers de signer aux directeurs (autres que le directeur de la Société) devrait être supprimée; les autres pouvoirs de signer, ainsi que les spécimens de signature pertinents, devraient être mis à jour et conservés par la division des Finances.</p>	<p>Voir la réponse ci-dessus.</p> <p>Cette mesure a déjà été prise et on est sur le point de soumettre au Ministre aux fins d'approbation, un instrument de délégation de pouvoirs.</p>	<p>Ceci est maintenant pratique courante.</p> <p>Tous les pouvoirs de signer sont conformes à une délégation de pouvoirs appropriée et on a approuvé, en juillet 1976, un vaste ensemble d'instructions à cet égard. Les délégations s'appliquent en fonction de postes, signatures-types à l'appui.</p>	<p>Même réponse.</p> <p>Même réponse.</p>

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<p>La délégation de pouvoirs de signer devrait se faire en fonction de postes plutôt qu'en fonction des personnes.</p> <p>On devrait envisager de se prévaloir des dispositions de l'article 27 de la Loi sur l'administration financière pour déléguer le pouvoir de dépenser à d'autres postes appropriés.</p> <p><u>COMPTES A PAYER</u></p> <p>Les agents qui approuvent des demandes de chèques en vertu des articles 26 et 27 de la Loi sur l'administration financière n'ont rien sur quoi se fonder pour certifier la conformité des factures et la réception des biens, étant donné qu'ils n'ont pas en main les factures et les documents de réception lorsqu'ils donnent cette approbation.</p>	<p>La délégation de pouvoirs est conforme à toutes les dispositions de la Loi sur l'administration financière et elle est faite en fonction des postes et non des personnes. Un exemplaire en sera transmis à l'Auditeur général dès qu'elle aura été approuvée par le Ministre.</p> <p>L'instrument de délégation de pouvoirs a été révisé conformément aux exigences opérationnelles. Voir également la réponse ci-dessus.</p>	<p>Voir la réponse ci-dessus.</p> <p>Voir la réponse ci-dessus.</p>	<p>Même réponse.</p> <p>Même réponse.</p>
<p>Par ailleurs, l'attribution du numéros après l'approbation des demandes, de même que les méthodes comptables utilisées par la suite pour traiter les demandes de chèques, ne protègent pas adéquatement la Monnaie contre de possibles détournements.</p>			

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<ul style="list-style-type: none"> o Chaque demande de chèque présentée pour approbation devrait être accompagnée de tous les documents à l'appui. 	<p>Recommandation acceptée. Toutes les recommandations formulées sous la rubrique "comptes à payer" seront traitées dans le guide qui est actuellement en voie d'élaboration.</p>	<p>Les garanties préconisées par l'Auditeur général ont été insérées dans le système de gestion financière présenté, et appliquées progressivement.</p>	<p>Terminé.</p>
<ul style="list-style-type: none"> o Les numéros de demande de chèque devraient être attribués et inscrits avant que les demandes ne soient présentées pour approbation. 	<p>Voir la réponse ci-dessus.</p>	<p>Voir la réponse ci-dessus.</p>	<p>Terminé.</p>
<ul style="list-style-type: none"> o Les demandes de chèques approuvées devraient être transmises directement au M.A.S. après leur approbation, plutôt que d'être réacheminées par l'entremise de la section des Comptes à payer. 	<p>Voir la réponse ci-dessus.</p>	<p>Voir la réponse ci-dessus.</p>	<p>Terminé.</p>
<ul style="list-style-type: none"> o Toutes les factures devraient être annulées une fois les demandes de chèques approuvées, mais ce, avant d'être retournées à la section des Comptes à payer. 	<p>Voir la réponse ci-dessus.</p>	<p>Voir la réponse ci-dessus.</p>	<p>Terminé.</p>
<ul style="list-style-type: none"> o Comme dernière étape avant de présenter une demande de chèque au M.A.S. pour fins de traitement, un employé indépendant du traitement et de l'approbation des demandes de chèques devrait vérifier l'authenticité de la signature, à la fois pour le pouvoir de dépenser et le pouvoir de payer. 	<p>Voir la réponse ci-dessus.</p>	<p>Voir la réponse ci-dessus.</p>	<p>Terminé.</p>

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<p><u>FISCALITE</u></p> <p>La section des Comptes à payer vérifie la situation fiscale et la remise de droits sur les achats, mais les personnes préposées à cette tâche, ont une formation minimum, voir inexistante, dans ce domaine.</p> <p>Les acheteurs devraient recevoir une formation suffisante pour pouvoir traiter les divers niveaux d'imposition directe et indirecte liés aux opérations de la Monnaie et il y aurait lieu d'élaborer officiellement les procédés s'appliquant au codage de la situation fiscale sur les bons de commandes.</p> <p>Bien que nous ayons prévenu que la division des Achats informe la section des Comptes à payer lorsque des taxes ou des impôts devraient être réclamés, cette dernière ne dispose pas d'un système efficace pour donner suite à ces cas.</p> <p>Les procédés devraient être intégrés au système de comptabilité principal afin de faire état du passif et de déterminer les secteurs donnant lieu à des remboursements d'impôts et de droits.</p>	<p>Ce sujet a fait l'objet de discussions franches entre le directeur de l'Administration et des Finances et les vérificateurs, et nous reconnaissons qu'il mérite qu'on s'y arrête. Des cadres supérieurs ont été embauchés et cette question sera traitée plus en profondeur.</p> <p>Recommandation acceptée.</p>	<p>Des mesures correctives ont été introduites dans les nouveaux systèmes et procédures.</p> <p>Voir la réponse ci-dessus.</p>	<p>Terminé.</p> <p>Complété.</p>

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<p><u>PAIE</u></p> <p>La distribution des chèques de paie devrait être déléguée à des postes qui ne sont pas reliés à l'entrée et au contrôle des données concernant le personnel et la paie.</p>	<p>Depuis janvier dernier, la distribution de la paie est effectuée par l'adjoint administratif du directeur de l'Administration et des Finances, cet employé n'ayant aucun pouvoir en matière de personnel.</p>	<p>Ceci a été fait.</p>	<p>Terminé.</p>
<p><u>CONTRATS AVEC L'ÉTRANGER</u></p> <p>Les lettres d'entente utilisées pour les contrats avec l'étranger n'énoncent pas toutes les conditions pertinentes à la vente. Il s'ensuit que la Monnaie risque de ne pas pouvoir recouvrer du client des coûts déterminés si la commande est annulée ou si les quantités et les spécifications sont modifiées de façon importante.</p> <p>La Monnaie devrait, dans le cas de toutes les commandes avec l'étranger, établir des contrats officiels ou des lettres d'entente d'une grande portée qui énoncent les conditions de la vente et les clauses pénales, si besoin est.</p>	<p>Nous ne sommes pas en désaccord avec les observations et les recommandations formulées, mais maintenant que nous venons de recruter un directeur des Services de commercialisation, qui travaille en collaboration avec le directeur de l'Administration, cette question est considérée comme prioritaire et la situation sera rectifiée sous peu.</p>	<p>Ils ont fait l'objet d'une politique générale et de lignes directrices approuvées par le Conseil d'administration et l'on a appliqué, documents à l'appui, les procédures appropriées. Tous les contrats avec l'étranger sont préparés sous la direction d'un conseiller juridique principal, spécialisé en administration des marchés.</p>	<p>Terminé.</p>

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<p>Lorsque la Monnaie soumissionne pour des contrats numismatiques avec l'étranger, elle n'établit pas des prévisions détaillées du coût des matériaux de production et de traitement, de même que des coûts indirects connexes. La Monnaie utilise un taux fixe pour chaque type de monnaie, bien que le nombre de traitements puisse varier d'un contrat à l'autre.</p> <p>e Les prévisions et les soumissions des contrats avec l'étranger devraient être établies à partir d'une facturation détaillée des matériaux et à partir des opérations artistiques, de production et de distribution nécessaires pour remplir les clauses du contrat.</p>	Recommandation acceptée.	Une politique et des procédures appropriées ont été appliquées à ce sujet. Aucune autre intervention n'est jugée nécessaire.	Terminé.
<p><u>STOCKS - FOURNITURES ET APPROVISIONNEMENTS</u></p> <p>La Monnaie contrôle des quantités matérielles de la plupart des huit à dix mille articles organiques en stock, mais elle tient des registres selon un système d'évaluation des stocks ABC pour fins de comptabilité des prix de revient. Bien que cette méthode de comptabilité des stocks soit valable, certains illogismes dans l'application qu'en fait la Monnaie compromettent sérieusement la crédibilité du système.</p>			

LA MONNAIE ROYALE CANADIENNE

Observations et recommandations en date de novembre 1975

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<p>c) La Monnaie devrait établir et énoncer officiellement des procédés pour un contrôle efficace, tant matériel que financier, des stocks de fournitures et d'approvisionnements. Ces procédés devraient englober:</p> <p>a) la conception et la mise sur pied d'un système de codage pour les stocks de fournitures et d'approvisionnements;</p> <p>b) un système de classification (ABC) reposant sur l'unité de distribution;</p> <p>c) la comptabilité des demandes pré-numérotées; et</p> <p>d) la consignation de tous les stocks distribués, puis retournés aux dépôts.</p> <p><u>IMMOBILISATIONS</u></p> <p>Les budgets annuels des immobilisations, établis à partir des prévisions des principales dépenses en capital, sont présentés au ministre des Approvisionnement et Services. Toutefois, la Monnaie n'a pas défini ce qui constitue une dépense en capital, et elle n'a pas non plus élaboré un moyen permettant de comparer les déboires réels avec le budget d'immobilisation initial.</p>	<p>Ce sujet est l'un des principaux points à l'ordre du jour du colloque sur la gestion du matériel qui doit se tenir en juin 1976, à la suite de quoi on prendra immédiatement des mesures correctives.</p>	<p>On a élaboré un vaste ensemble de procédures, qui sont appliquées parallèlement avec la formation intensive du personnel.</p>	<p>Terminé.</p>

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<p>Les principes directeurs de la Monnaie en matière de capitalisation devraient être énoncés officiellement et incorporés aux procédés et lignes directrices visant l'établissement des budgets des immobilisations. On devrait comparer les ajouts aux immobilisations à la fin de l'année financière et fournir des explications détaillées lorsque des écarts sont observés.</p> <p>La Monnaie devrait assurer totalement la responsabilité et le contrôle de tous les éléments d'actif dont elle a la garde:</p> <p>a) en procédant périodiquement à des dénombrements des immobilisations et en conciliant les résultats de ces dénombrements avec les registres financiers; et</p> <p>b) en énonçant clairement les procédés régissant l'acquisition et l'aliénation des immobilisations.</p> <p>La Monnaie s'est départie de certaines immobilisations qui avaient été louées du ministère des Finances et a comptabilisé les profits comme revenus divers.</p>	<p>Recommandation acceptée. Le guide de la gestion financière énoncera des principes directeurs en matière de capitalisation de même que les méthodes de contrôle budgétaire.</p>	<p>Les procédures et lignes directrices budgétaires, présentées en 1976, comprennent une politique de capitalisation et l'on contrôle convenablement l'acquisition selon les autorisations budgétaires. On a intégré aux systèmes et procédures de gestion du matériel les systèmes et procédures qui ont trait au dépôt et à la sécurité des biens.</p>	<p>Terminé.</p>

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<p>○ Tout profit réalisé sur l'alinéation d'immobilisations louées du ministère des Finances devraient être remis directement au Fonds du revenu consolidé au nom du Ministère.</p> <p><u>VERIFICATION INTERNE</u></p> <p>L'expansion et la décentralisation récentes des opérations de production ainsi que le projet de décentralisation des services financiers ont créé le besoin d'une fonction de vérification interne au sein de la Monnaie.</p> <p>○ La Monnaie devrait établir une fonction de vérification interne, qu'elle doterait elle-même ou dont les services seraient fournis par l'entremise de l'extérieur.</p>	<p>Cette question est étudiée par la Monnaie.</p> <p>Les lacunes actuelles du système dans son ensemble sont bien connues de la direction et, ainsi qu'on l'a affirmé à maintes reprises dans les présents commentaires, on s'emploie actuellement à prendre des mesures correctives et à élaborer des politiques, systèmes et procédés. Par la suite, une vérification s'imposera et nous avons fermement l'intention d'embaucher un vérificateur interne à plein temps. Dans l'intervalle, la Monnaie passe des contrats pour ces services lorsque le besoin s'en fait sentir, ce qui permet de réaliser des économies importantes.</p>	<p>On a corrigé l'anomalie que présentaient les biens loués des Finances.</p> <p>Cette fonction est exécutée, aux besoins, avec une aide de l'extérieur. Cependant, à la suite des progrès accomplis dans la correction des lacunes et à la suite de l'introduction de systèmes et procédures, l'engagement d'un vérificateur interne à plein temps est maintenant justifié et l'on entreprend la dotation en personnel. Les autorisations budgétaires prévoient un poste approprié à cet effet.</p>	<p>Complété.</p> <p>Des démarches sont présentement en cours pour remplir le poste de vérificateur interne.</p>

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<p><u>CONTROLE BUDGETAIRE</u></p> <p>Les budgets de fonctionnement sont établis dans le cas de chaque centre de responsabilité important; toutefois, la contribution des chefs de division intéressés varie avec chaque installation, et il en est de même des consultations qu'on a avec eux. En outre, les budgets doivent être établis sans l'appoint des prévisions extérieures portant sur les besoins numériques internes. Ces budgets ne se sont pas révélés utiles pour effectuer des comparaisons avec les résultats mensuels concrets, étant donné que leur structure ne tient pas compte des calendriers de production escomptés.</p> <p>Des instructions détaillées devraient être émises à tous les niveaux, pourvu que les incorporations au budget, de même que les approbations et modifications les concernant, soient claires.</p>	<p>A l'automne de 1975, et comme première étape, des instructions détaillées ont été diffusées à tous les niveaux quant à la préparation du budget d'exploitation et du budget des immobilisations pour 1976; pour la première fois, tous les niveaux de la direction ont participé aux délibérations qui ont donné lieu à l'établissement de ces budgets.</p>	<p>Les instructions détaillées, publiées à l'automne 1975, ont été mises à jour en juin 1976 et diffusées à tous les niveaux qui participent à l'élaboration et à l'approbation du budget. On a également appliqué un système de contrôle et de rapports budgétaires.</p>	<p>Terminé.</p>

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<p>La Monnaie devrait, dans le cadre d'un Cycle officiel de préparation du budget, prier le ministère des Finances et/ou la Banque du Canada de prévoir les besoins annuels de monnaie interne pour fins de circulation générale.</p>	<p>Des réunions ont eu lieu et des lettres ont été envoyées en novembre et début décembre 1975 pour obtenir de la Banque du Canada et de l'Association des banquiers canadiens une prévision des besoins annuels en pièces de monnaie du pays pour circulation générale, de façon que la Monnaie ait une assise solide sur laquelle fonder ses budgets. A ce jour, nous n'avons pas obtenu de résultats mais nous poursuivons nos efforts en vue d'obtenir la collaboration de nos clients.</p>	<p>Nous nous sommes plusieurs fois, mais en vain, efforcés d'obtenir une prévision des besoins annuels en pièces de monnaie canadienne pour circulation générale.</p>	<p>Un module de travail incluant la représentation de tous les partis intéressés a été formé. Une première réunion sera tenue le 23 mai 1978 afin de remédier à la situation.</p>
<p>Les budgets devraient être répartis sur l'ensemble de l'année, compte tenu des fluctuations d'activité escomptées et du comportement des coûts fixes et variables.</p>	<p>C'est là une pratique courante qui est entrée en vigueur avec l'exercice du contrôle budgétaire de 1976.</p>	<p>Aucune autre intervention n'est jugée nécessaire.</p>	<p>Même réponse.</p>
<p><u>RAPPORTS MENSUELS DES CENTRES DE RESPONSABILITÉS</u></p> <p>Les rapports mensuels établis actuellement par les sections de frais ne sont ni compris ni utilisés par un grand nombre des utilisateurs escomptés, en raison du fait qu'ils contiennent de nombreuses erreurs de codage, qu'ils ne reflètent par les articles courus et les changements apportés au travail en cours et qu'ils sont comparés à des budgets qui jouissent de peu de crédibilité au sein de l'organisation.</p>			

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<p>Le contenu et la présentation des rapports sur les coûts établis mensuellement par les centres de responsabilité devraient être conçus en consultation avec les gestionnaires de façon à répondre à leurs besoins; ils devraient être énoncés clairement et être expliqués aux gestionnaires.</p>	<p>Cette question doit faire l'objet, et être l'une des priorités, d'un programme de formation assez intensif pour tous les niveaux de la gestion; ce programme portera sur les mesures qui sont nécessaires aux divers niveaux, sur les moyens d'utiliser ces renseignements et sur le moment où les utiliser comme outil de gestion utile. Un colloque approfondi sur ce sujet s'est tenu au début de mai et a réuni tous les niveaux de direction en vue de définir exactement ces points. Cela a été fait et on s'emploie à réviser le système de rapports en conséquence pour application immédiate.</p>	<p>On a élaboré un système intégré de gestion financière et on l'applique progressivement, simultanément avec la formation intensive du personnel. On prévoit son application généralisée pour juin 1977.</p>	<p>Terminé.</p>
<p><u>CONCEPTION DES SYSTÈMES DE COMPTABILITÉ DES PRIX DE REVIENT</u></p> <p>L'élaboration de rapports utiles sur les coûts s'est faite lentement et sans coordination au sein de la Monnaie. Ainsi, l'installation de Winnipeg a conçu son propre système de comptabilité des prix de revient, lequel répond aux besoins de ses procédés de production. Les installations d'Ottawa et de Hull, par contre, n'ont pas un système de comptabilité des prix de revient capable de déterminer les coûts des produits et des contrats.</p>			

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<p>Le système de comptabilité des prix de revient de la Monnaie devrait être remanié de manière à déterminer et contrôler les contributions liées à certains contrats de même que les contributions liées aux ventes de chaque coupure de la monnaie du pays.</p> <p><u>CODAGE DES COUTS</u></p> <p>Les erreurs dans le codage des achats se produisent parce que c'est la division des Achats, plutôt que le gestionnaire qui a commandé les biens, qui indique les comptes de dépenses auxquels il faut imputer les achats.</p> <p>La réputation des coûts devrait se faire dans le cas de toutes les demandes d'achat au moment où elles sont émises par le centre de responsabilité, que ce soit au moyen du codage ou d'une description écrite.</p>	<p>Mêmes commentaires que pour les "rapports des centres de responsabilité", étant donné que cette question a aussi été abordée lors du colloque.</p> <p>Mêmes commentaires que pour les "rapports des centres de responsabilité", sous réserve du fait que la fonction des achats sera éclaircie d'avantage lors du colloque sur la gestion du matériel qui doit avoir lieu en juin 1976.</p>	<p>Mêmes commentaires que pour les "rapports des centres de responsabilité".</p> <p>Mêmes commentaires que pour les "rapports des centres de responsabilité".</p>	<p>Terminé.</p> <p>Terminé.</p>

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<p><u>DIVULGATION DANS LES ETATS FINANCIERS</u></p> <p>Les états financiers publiés contiennent une ventilation des ventes de pièces de monnaie par type de client mais ne précisent pas les coûts de production directs qui y correspondent.</p> <p>o La Monnaie devrait distinguer, dans ses états financiers, entre les contributions concernant les ventes au Canada et celles concernant les ventes à d'autres entités.</p>	<p>Nous acceptons d'établir une distinction, dans nos états financiers, entre les contributions concernant la vente de pièces canadiennes et les contributions concernant les autres ventes. Il est entendu que les renseignements reliés aux contributions provenant de toutes les autres ventes ne seront pas précisés au point de porter préjudice à notre position sur le marché.</p>	<p>Aucune autre intervention n'est jugée nécessaire.</p>	<p>Même réponse.</p>

Yvon Gariépy
 Directeur général
 Monnaie royale canadienne

le 15 mai 1978

APPENDICE «PA-75»
RÉPONSES À L'ÉTUDE DE LA GESTION ET DU CONTRÔLE FINANCIER

DATE 28 avril 1978

RAPPORT DU VÉRIFICATEUR GÉNÉRAL
(31 MARS 1976)

NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES Statistique Canada
P. Donnelly

OBSERVATIONS ET RECOMMANDATIONS DU VÉRIFICATEUR GÉNÉRAL	RÉPONSE DE L'ORGANISME EN 1976 RAPPORT	RÉPONSE AU 31 MARS 1977	RÉPONSE AU 31 MARS 1978
<p><u>ORGANIZATION DE LA FONCTION FINANCIERE COMPTABLE ET LIENS FONCTIONNELS</u></p> <p>A l'extérieur de la direction des Finances et de l'Administration, il y a des postes comportant des responsabilités financières qui ne relèvent pas directement du fonctionnaire supérieur des finances.</p> <p>Statistique Canada devrait décrire clairement et faire savoir la façon dont sont liés organiquement au fonctionnaire supérieur des finances tous les postes de nature financière qui ne sont pas sous sa surveillance immédiate, de façon à donner à la fonction financière la conduite et l'orientation dont elle a besoin.</p>	<p>Bien qu'il y ait dans la division des Opérations régionales et du Recensement des postes de nature financière qui relèvent directement des gestionnaires organiques y rattachés, le lien organique de ces postes avec l'agent en chef des finances est connu et accepté par la haute direction organique en cause.</p>	<p>Pour plus de clarté, les liens organiques dont il est question sont maintenant expliqués au chapitre 13.03 du nouveau guide financier du Bureau ainsi que dans d'autres documents publics officiels.</p>	<p>Les vérificateurs internes de Statistique Canada viennent d'examiner la structure administrative du Bureau. Ils n'ont relevé aucun problème dans les liens organiques actuels et n'ont fait état d'aucune ambigüité en ce qui concerne la compréhension des dispositions du chapitre 13.03 du guide financier du Bureau.</p>

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<p>GUIDE FINANCIER</p> <p>Statistique Canada ne possède pas actuellement de guide complet exposant les questions administratives en matière financière. Quelques unités organisationnelles possèdent leur propre guide et un guide financier est en préparation depuis quelque temps.</p> <p>Il faudrait en priorité rédiger et publier un guide administratif et financier complet, dans lequel seraient intégrés tous les guides actuels, et qui serait à l'usage de tout l'organisme. Si d'autres directives ou indications spéciales pour l'administration financière s'avèrent essentielles, le fonctionnaire supérieur des finances devrait les examiner et déterminer si elles sont acceptables et compatibles avec le guide de l'organisme. Ces directives ou indications spéciales devraient être incluses dans le guide de l'organisme s'il y a lieu.</p>	<p>Le besoin d'un guide financier complet a été repéré comme une exigence essentielle il y a de nombreux mois. Les ressources limitées et un volume de travail urgent à accomplir sont des facteurs qui expliquent le retard de sa production. Le guide est en voie d'impression et sera distribué avant le 1^{er} septembre 1976. Son contenu régira toutes les instructions auxiliaires ou complémentaires ou les systèmes d'application plus locale.</p>	<p>Un guide financier a été terminé et distribué en décembre 1976. Son contenu régira toutes les instructions auxiliaires ou complémentaires ou les systèmes d'application plus locale.</p>	<p>Le guide financier est appliqué dans l'ensemble de Statistique Canada.</p>

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<p>DESCRIPTIONS DE TACHES</p> <p>Les descriptions de tâches ne sont pas révisées périodiquement. Elles ne traduisent pas toujours avec précision les responsabilités et les fonctions financières ou les changements qui y sont apportés.</p> <p>Les descriptions de tâches des postes comportant des responsabilités financières devraient être tenues à jour et revues méthodiquement afin de s'assurer qu'elles tiennent compte des fonctions et des responsabilités attribuées normalement aux postes en cause.</p>	<p>Suite à un programme amorcé l'année dernière, toutes les descriptions de tâches du Ministère font actuellement l'objet d'une étude de la concordance du travail exécuté et du texte. Par ailleurs, une vérification par sondage a été mise sur pied pour s'assurer que les descriptions des tâches ont été revues au cours des deux dernières années. Pour être sûr que l'élément de base du programme de vérification par sondage est au point, tous les postes de nature financière et administrative seront étudiés lorsque le rendement du titulaire viendra à l'étude durant la prochaine année.</p>	<p>Comme nous l'indiquons en août 1976, tous les postes comportant des responsabilités financières seront étudiés en même temps que le rendement du titulaire, en mai ou en juin 1977, pour établir une base concrète à la méthode d'échantillonnage utilisée généralement à Statistique Canada.</p>	<p>Le remaniement des systèmes d'information de gestion a rendu nécessaire une modification importante des responsabilités financières. On procède graduellement à une réorganisation du domaine financier et, par voie de conséquence, à une révision des responsabilités et fonctions d'ordre financier. On a dû refaire l'exposé de fonctions de nombreux postes financiers. La réorganisation et la révision des fonctions devraient être achevées en octobre 1978.</p>

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<p>DEPENSES ET REVENUS APPROVISIONNEMENTS</p> <p>Les documents utilisés pour les approvisionnement ne comportent pas d'espace réservé à l'agent autorisé pour signer en vertu de l'article 25 (1) de la Loi sur l'administration financière. Par conséquent, la responsabilité consistant à certifier la disponibilité des fonds n'est pas clairement reconnue.</p> <p>Statistique Canada devrait réviser les documents utilisés pour les approvisionnement afin de réserver un espace pour la certification en vertu de l'article 25 (1) de la Loi sur l'administration financière.</p>	<p>Tous les documents utilisés pour les approvisionnement ont été dûment signés en vertu de l'article 25 (1). Toutefois, nous acceptons la recommandation selon laquelle il faudrait prévoir sur les documents un espace pour la certification afin de rendre plus explicite l'exigence voulant que la disponibilité des fonds soit certifiée et nous donnerons suite à cette recommandation.</p>	<p>Nos documents utilisés pour les approvisionnement ont été révisés et comportent un espace pour la certification en vertu de l'article 25 (1) de la LAF.</p>	<p>L'étude effectuée récemment par le vérificateur général et par les vérificateurs internes des opérations de Statistique Canada n'a fait ressortir aucun autre problème de caractère systématique dans ce domaine.</p>

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<p><u>VERIFICATION A PRIORI</u></p> <p>Il n'existe pas de timbre pour démontrer que le travail de vérification à priori a été correctement effectué et pour identifier les personnes chargées des étapes de vérification à priori en cours.</p> <p>Il faudrait concevoir un timbre de vérification à priori et le distribuer à tous les bureaux chargés de la vérification à priori des paiements de façon à permettre au personnel de démontrer qu'il a exécuté toutes les étapes requises.</p> <p><u>REVENUS, COMPTES A RECEVOIR ET RECETTES DE CAISSE</u></p>	<p>Un timbre de vérification à priori sera conçu et des méthodes efficaces seront mises en application.</p>	<p>Un timbre de vérification à priori a été conçu et commandé. Des méthodes efficaces seront mises en application.</p>	<p>Une étude effectuée récemment par les vérificateurs internes des opérations de Statistique Canada n'a fait ressortir aucun autre problème de caractère systématique dans ce domaine.</p>
<p>Il y a un certain nombre de faiblesses dans la division des fonctions et dans les méthodes régissant les recettes de caisse.</p>			

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<p>Les responsabilités concernant les recettes de caisse devraient être modifiées de façon à offrir une meilleure séparation des fonctions et il faudrait améliorer certaines méthodes de contrôle pour la réception, la consignation et l'écoulement des fonds.</p> <p>La dernière structure des prix reliée aux services de la division de la Diffusion des données a été élaborée en 1973 et les frais de ces services ne sont pas révisés chaque année.</p> <p>Il faudrait établir des procédés en vue de réviser annuellement les structures de prix des services de Diffusion des données pour s'assurer qu'elles reflètent les prix courants.</p>	<p>Nous étudierons les responsabilités de tous les postes où il y a recettes de caisse en vue d'obtenir le degré voulu de séparation. Nous appliquerons également des méthodes de contrôle.</p> <p>Des procédés seront élaborés en vue de réviser annuellement les structures des prix des services de la division de la Diffusion des données pour s'assurer qu'elles reflètent les prix courants.</p>	<p>Nous avons obtenu le degré de séparation en ajoutant un nouveau poste; des procédures ont également été mises en place pour améliorer le contrôle.</p> <p>Des dispositions ont été prises en vue de réviser annuellement les structures des prix de tous les services de la division de la Diffusion des données pour s'assurer qu'elles reflètent les prix courants.</p>	<p>Les procédures de contrôle de l'encaisse ont été mises en oeuvre dans tout Statistique Canada et vérifiées au cours de 1977. Les améliorations proposées dans le rapport de 1977 ont été appliquées.</p> <p>Les prix de la division de la Diffusion des données sont révisés annuellement.</p>

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<p><u>DELEGATION DES POUVOIRS</u></p> <p>L'acte de délégation des pouvoirs n'impose pas toujours des montants limites de dollars en ce qui concerne les pouvoirs accordés, de sorte que certains des postes les plus subalternes ont le pouvoir de signer dans le cas de n'importe quel montant.</p> <p>L'acte de délégation des pouvoirs devrait imposer des montants limites en ce qui a trait aux pouvoirs accordés à des postes précis. Ces montants devraient être déterminés en fonction du niveau des postes en cause.</p> <p>La délégation des pouvoirs financiers n'est pas révisée régulièrement pour déterminer si elle s'applique toujours et si elle convient. Le Ministre actuel n'a pas signé l'acte de délégation des pouvoirs.</p>	<p>Nous sommes d'accord que l'acte de délégation des pouvoirs devrait imposer des montants limites en ce qui concerne des postes précis.</p>	<p>Un acte de délégation des pouvoirs imposant des montants limites en ce qui concerne des postes précis a été émis le 1^{er} février, 1977.</p>	<p>On procède chaque année à la révision des délégations de pouvoirs et à l'émission des actes.</p>

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<p>La délégation des pouvoirs financiers devrait être révisée régulièrement, particulièrement s'il y a changement de ministre.</p> <p>Au bureau central, des commis exercent le pouvoir de payer, alors que les agents des finances sont disponibles pour le faire.</p> <p>Pour satisfaire aux exigences du Conseil du Trésor, le pouvoir de payer ne devrait être délégué qu'aux postes classés au niveau de l'Administration financière (FI-2) ou au-dessus, ou à un niveau équivalent.</p> <p>Les fiches de spécimen de signature ne sont pas mises à jour et elles ne sont pas toujours bien remplies.</p>	<p>Nous sommes d'accord que l'acte de délégation devrait être révisé régulièrement et chaque fois qu'il y a changement de ministre.</p> <p>Cette ligne directrice est connue et acceptée. Le pouvoir de payer sera délégué au niveau approprié de responsabilité, comme il est recommandé, pourvu que l'on puisse créer des postes supplémentaires pour exécuter cette fonction.</p>	<p>L'acte de délégation sera révisé régulièrement et chaque fois qu'il y aura changement de ministre.</p> <p>Cette observation sera examinée plus en détail pendant la mise en place d'une nouvelle division des Services financiers actuellement en cours.</p>	<p>A l'heure actuelle, les agents financiers de niveau FI-1 exercent leur pouvoir de payer. On étudie toujours la possibilité de confier cette responsabilité fonctionnelle à un niveau supérieur, en égard aux restrictions budgétaires et aux procédures de vérification mises en place.</p>

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<p>Afin de veiller à ce que les pouvoirs de signer soient dûment exercés, il faudrait tenir à jour les fiches de spécimen de signature et les réviser annuellement. Il faudrait aussi les faire approuver par les agents autorisés.</p> <p><u>ACTIF ET PASSIF</u></p> <p>Avances</p> <p>Le bureau principal ne possède pas de document pour démontrer qu'on a concilié les avances non réglées par les employés avec le système de comptabilité principal.</p> <p>Il faudrait conserver une preuve documentaire indiquant qu'on a concilié les avances non réglées avec le système de comptabilité principal.</p> <p>Les avances prélevées sur le compte d'avances de fonds de roulement ne sont pas réévaluées deux fois par année comme l'exige le Conseil du Trésor.</p>	<p>Les mesures nécessaires seront prises. Toutes les fiches de spécimen de signature seront révisées dans un avenir prochain et chaque année par la suite. Elles seront approuvées par les agents autorisés.</p> <p>Nous sommes d'accord sur le fait que conserver la preuve documentaire de la conciliation mensuelle des avances constituera une attestation valable de cette étape de contrôle.</p>	<p>Les mesures nécessaires ont été prises. Toutes les fiches de spécimen de signature ont été révisées et le seront désormais chaque année.</p> <p>Le bureau principal conserve les preuves documentaires de la conciliation mensuelle des avances; il envoie des instructions aux bureaux régionaux pour qu'ils fassent de même.</p>	<p>Les fiches de spécimen de signature sont révisées chaque année.</p> <p>Les avances sont vérifiées deux fois par année; des mesures sont prises en vue d'ajuster au besoin les avances permanentes en fonction des déplacements et des frais qu'il est raisonnable de prévoir selon les individus et en fonction des données historiques.</p>

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<p>Les avances prélevées sur le compte d'avances de fonds de roulement devraient être révisées deux fois par année pour s'assurer qu'elles sont encore nécessaires aux fins des finances et de l'exploitation.</p> <p><u>GESTION DU MATÉRIEL</u></p> <p>Il n'existe aucune méthode de contrôle pour s'assurer que tous les achats d'immobilisation sont inscrits dans les comptes auxiliaires des stocks.</p> <p>Pour s'assurer que toutes les immobilisations ont été répertoriées, il faudrait concilier au moins une fois par année les éléments ajoutés aux comptes des stocks avec les dépenses de la période correspondante dans les articles de dépenses connexes, ainsi qu'enregistrées dans le système de comptabilité principal.</p>	<p>Comme nous n'émettons des avances permanentes qu'aux employés des bureaux régionaux et que les fonctions de ces derniers exigent qu'ils voyagent pendant toute l'année, nous avons jugé qu'une révision annuelle suffisait. Cependant, suite à la recommandation, nous les réviserons deux fois par année.</p> <p>Nous acceptons la recommandation voulant que les éléments ajoutés aux registres de stocks soient périodiquement conciliés avec les dépenses inscrites concernant les articles de dépenses connexes, afin de s'assurer que les biens achetés ont été répertoriés.</p>	<p>Nous les révisons maintenant deux fois par année.</p> <p>Des procédures de contrôle ont maintenant été instaurées pour les principales immobilisations, y compris les machines et le matériel de bureau. Nous prévoyons étendre le système aux articles d'ameublement aussitôt qu'on aura mis au point les systèmes informatiques nécessaires à la tenue à jour automatisée des comptes des stocks, c'est-à-dire dans les prochains mois.</p>	<p>La vérification de 1977-78 en a conclu qu'il fallait améliorer l'inventaire des avoirs des secteurs. Ces améliorations devraient être mises en oeuvre en 1978.</p>

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<p><u>FONDS RENOUELABLE</u></p> <p>Les étapes et les facturations finales, en ce qui concerne les projets de fonds renouvelable, ne sont pas soumises à un contrôle central au moyen du prénumérotage. Une lettre utilisée pour facturer le client ne constitue pas une formule appropriée de facturation.</p> <p>Une facture prénumérotée devrait être utilisée comme mode de facturation.</p> <p>Il n'existe pas de compte de contrôle, en ce qui concerne les facturations de fonds renouvelable, pour s'assurer que tous les paiements et les factures sont justifiés.</p>	<p>Nous étudierons la possibilité d'utiliser une facture comme formule de facturation.</p>	<p>Nous avons étudié la possibilité d'utiliser une facture comme formule de facturation. Cependant, le fait que les procédures de facturation ne sont pas centralisées complique la question car le groupe de travail du bureau qui poursuit l'étude examine présentement les systèmes comptables.</p>	<p>La facturation du Fonds renouvelable a été examinée par les vérificateurs internes de Statistique Canada au milieu de 1977 et est en règle.</p>

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<p>Pour améliorer le contrôle interne, il faudrait exercer un contrôle comptable sur le total des comptes à recevoir du fonds renouvelable.</p> <p>Il n'est pas exigé officiellement que l'on obtienne l'approbation du client lorsqu'on prévoit que le coût d'un projet de fonds renouvelable dépassera l'estimation initiale.</p> <p>Il faudrait publier une directive exigeant l'approbation du client dans tous les cas où l'on prévoit dépasser l'estimation initiale du coût d'un projet de fonds renouvelable. Lorsque cet excédent sera important, il faudra conclure un nouveau contrat.</p> <p>Certains projets de fonds renouvelable ont été amorcés sans que le client ne paie à l'avance et certains projets sont insuffisamment consolidés.</p>	<p>Bien que nous jugions que des contrôles appropriés existent actuellement, un registre de contrôle plus détaillé sera préparé.</p> <p>Nous sommes d'accord qu'une formule pour le coût révisée, à l'exception et à l'approbation devrait être produite lorsqu'il devient évident que l'on sera en présence d'un excédent important. Cependant, en signant la formule, le client est d'accord que "le prix final sera les frais réels engagés".</p>	<p>Nous avons établi de nouveaux dossiers qui, croyons-nous, répondront à cette exigence.</p> <p>Une étude approfondie du rouage de base de notre fonds renouvelable est prévue pour l'été 1977; ces observations seront prises en considération, de façon définitives, dans le cadre des révisions qui doivent être faites.</p>	<p> Voir la réponse au chapitre "Analyse des fonds", page 10 et 11.</p> <p> L'examen des rouages du Fonds renouvelable se poursuit toujours et sera achevé en 1978. Il en sortira, au début, une présentation nouvelle au Conseil du Trésor qui décrira les conditions actuelles de fonctionnement à Statistique Canada et qui demandera l'autorisation de faire des changements importants aux clauses, conditions et méthodes de fonctionnement.</p>

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<p>Pour répondre aux conditions préalables des services de fonds renouvelable, il ne faut pas entreprendre les projets à moins d'avoir reçu une formule dûment signée portant sur l'estimation du coût, l'acceptation et l'approbation et les paiements anticipés demandés.</p>	<p>Cet énoncé est l'une des règles fondamentales de fonctionnement du fonds renouvelable et constitue la matière d'une directive annuelle du Statisticien en chef.</p>	<p>Voir page 12, Une étude approfondie de rouage ...</p>	<p>Voir page 12, L'examen des rouages du fonds renouvelable ...</p>
<p><u>CONTROLE BUDGETAIRE</u></p> <p>Responsabilité financière et responsabilité des gestionnaires.</p> <p>Le rapport naturel entre responsabilités financières et responsabilités opérationnelles n'existe pas à Statistique Canada par suite de la distinction organisationnelle établie entre les principales activités qui sont classées en deux catégories: domaines fonctionnels et domaines spécialisés. La responsabilité opérationnelle quant aux projets d'activité du niveau le plus bas, est répartie entre les divisions organisationnelles, tandis que, d'après le</p>	<p>Vu la nature même des projets en matière de statistique, ces derniers concernent diverses organisations. Toutefois, chaque projet est patronné par une division et administré par un gestionnaire de projet. Faute de place, nous ne pouvons donner ici réponse complète, mais chaque organisation a un budget direct pour lequel un gestionnaire supérieur est entièrement responsable. Dans la plupart des cas, ce gestionnaire dispose également d'un budget indirect qui représente les services qu'il recevra. Ce budget indirect complète, en grande partie, le budget direct de</p>	<p></p>	<p>Voir la réponse au chapitre "Analyse des écarts", pages 18 et 19.</p>

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<p>budget principal des dépenses, les domaines spécialisés sont financièrement responsables. Il n'y a pas, actuellement, de méthodes appropriées permettant de répartir la responsabilité du contrôle budgétaire pour les projets entre les deux domaines de manière à pouvoir déterminer facilement la responsabilité concernant les résultats budgétaires.</p> <p>Statistique Canada devrait définir officiellement la responsabilité financière interne et la responsabilité des gestionnaires participant à ses principales activités. Il faudrait élaborer des méthodes pertinentes pour permettre de répartir</p>	<p>l'organisation qui fournit les services. Pendant la préparation du budget principal des dépenses, les deux parties intéressées conviennent des services nécessaires et en fixent les prix. Etant donné que deux gestionnaires ne peuvent pas avoir droit de regard sur la même ressource, le gestionnaire des domaines spécialisés doit atteindre les objectifs qui lui ont été fixés, en assumant la responsabilité de son budget direct et en s'assurant que les services négociés sont de bonne qualité et fournis en temps voulu. Il y a eu parfois des lacunes causées par l'estimation et l'attribution des responsabilités en matière de projets et d'activités ainsi que par les rapports les concernant. Ces problèmes ne sont pas inhabituels étant donné la structure fonctionnelle et la nature de nombreuses activités de Statistique Canada.</p> <p>Nous effectuons actuellement un examen approfondi de nos systèmes généraux de gestion interne et de la question connexe que constitue la responsabilité en matière d'activités et de projets.</p>	<p>En ce qui a trait aux observations qui figurent sous les rubriques "Le cycle budgétaire et les budgets détaillés, Analyse des écarts et Rapports financiers", et conformément aux commentaires formulés par Statistique Canada en août 1976, celui-ci a créé à la fin de 1976</p>	<p>Voir la réponse au chapitre "Analyse des écarts", pages 18 et 19.</p>

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<p>entre ces derniers la responsabilité du contrôle budgétaire afin d'arriver à une gestion financière efficace et coordonnée.</p>		<p>un groupe de travail comprenant des experts-conseil en comptabilité et en systèmes informatiques venus de l'extérieur, pour mener une étude exhaustive de nos politiques et systèmes visant à établir les budgets, recueillir et déclarer les données sur les coûts et à déterminer les pouvoirs et les responsabilités nécessaires à une gestion appropriée et efficace dans ce secteur.</p>	
<p><u>LE CYCLE BUDGETAIRE ET LES BUDGETS DÉTAILLÉS</u></p> <p>Par suite du long intervalle qu'il y a entre la préparation des prévisions de programme, du budget principal des dépenses et des budgets d'exploitation détaillés, il se peut que les programmes de contrôle budgétaire ne contiennent plus de données réalistes sur les coûts dont les gestionnaires peuvent avoir à rendre compte.</p>		<p>A court terme, dans le cadre de l'approche par étape du groupe de travail REMAPPS, nous avons pris, des décisions et rédigé des documents sur les questions de politique connexes, défini un modèle financier adapté et mis en oeuvre le 1^{er} avril 1977 les modifications essentielles pour intégrer les différents systèmes d'information de gestion dans une structure commune basée sur des concepts de comptabilité compatibles et raisonnables.</p>	<p>Voir la réponse au chapitre "Analyse des écarts", pages 18 et 19.</p>
<p>Il faudrait envisager de modifier les budgets d'exploitation détaillés afin de fournir des données de contrôle budgétaire qui soient réalistes, actuelles et établies</p>	<p>Quand nous préparons les budgets d'exploitation détaillés qui découlent du budget principal des dépenses, nous apportons consciencieusement les modifications nécessaires pour fournir des</p>	<p>Le mandat à moyen terme du groupe de travail exige une révision plus fondamentale de la procédure à court terme qui devrait être rapidement mise en place pour l'année</p>	

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<p>d'après les coûts réels prévus et les activités de programmes de l'année financière qui vient.</p> <p><u>METHODES DE PREPARATION DES BUDGETS D'EXPLOITATION DETAILLES</u></p> <p>Diverses techniques sont utilisées pour préparer des budgets périodiques aux fins de contrôle. Les autorités compétentes n'ont pas désigné de méthodes et techniques satisfaisantes à adopter pour la préparation des budgets détaillés.</p> <p>Pour effectuer un contrôle budgétaire plus efficace, Statistique Canada devrait étudier d'autres méthodes et techniques d'élaboration de programmes de contrôle des budgets détaillés. Dans le cadre de ladite étude, il faudrait évaluer la possibilité d'appliquer les méthodes dont il y est question aux divers éléments des budgets des centres de responsabilité après avoir</p>	<p>structures de contrôle budgétaire qui soient efficaces et réalistes. En principe, nous convenons que les budgets d'exploitation devraient être modifiés de façon à tenir compte des coûts réels prévus. Nous nous efforcerons de mieux appliquer le principe susmentionné, compte tenu des contraintes imposées par les ressources et le temps.</p> <p>Pendant ces dernières années, Statistique Canada a fait des efforts considérables dans ce domaine. Les méthodes dont il est ici question sont connues; elles ont fait l'objet de séances de formation ainsi que de consultations; elles seront davantage perfectionnées, puis consignées par écrit.</p>	<p>financière 1977-78 ainsi que la mise en oeuvre d'un système financier et administratif efficace qui sera utilisé par Statistique Canada pendant les cinq prochaines années au moins.</p> <p>(Vous trouverez ci-joint un bref exposé des objectifs, des plans et de la structure du groupe de travail REMAPPS.)</p>	<p>Voir la réponse au chapitre "Analyse des écarts", pages 18 et 19.</p>

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<p>dûment envisagé la nature des imputations budgétaires et le moment de les régler ainsi que les systèmes et méthodes comptables dont on dispose actuellement ou que l'on peut facilement élaborer et qui étayeront les méthodes et les techniques que l'on appliquera.</p>			
<p>On ne donne pas d'instructions officielles et complètes aux fonctionnaires chargés de préparer les budgets d'exploitation détaillés, ce qui leur permettrait de savoir quelles méthodes et techniques employer.</p>	<p>Voir paragraphe ci-dessus.</p>		
<p>On n'examine pas les programmes de contrôle budgétaire avant le début de l'année financière pour savoir s'ils sont applicables du point de vue des priorités et des programmes opérationnels généraux du Ministère.</p>			<p>Voir la réponse au chapitre "Analyse des écarts", pages 18 et 19.</p>

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DATE 28 avril 1978

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(31 MARS 1976)NOM DU MIN./ORGANISME/SOCIÉTÉ
AUTEUR DES RÉPONSES Statistique Canada
P. Donnelly

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<p>Le Comité exécutif et le fonctionnaire supérieur des finances devraient examiner les programmes de contrôle budgétaire pour s'assurer de leur pertinence compte tenu des priorités et des programmes actuels de l'organisme.</p> <p><u>ANALYSE DES ECARTS</u></p> <p>Statistique Canada n'effectue pas d'analyse exhaustive des données quant aux écarts, ainsi qu'ils sont indiqués, qui existent entre les budgets annuels et les dépenses annuelles à ce jour, ce qui permettrait d'informer la haute direction des situations changeantes pouvant nécessiter des mesures correctives.</p> <p>Afin d'informer la direction et d'améliorer le contrôle budgétaire, les écarts importants indiqués entre les dépenses prévues au budget et les dépenses réelles devraient faire l'objet d'une analyse générale. Les résultats devraient être consignés par écrit de manière uniforme et</p>	<p>Actuellement, les gestionnaires supérieurs sont responsables de leurs programmes de contrôle budgétaires respectifs. Nous examinerons la possibilité d'effectuer un examen général.</p> <p>Nous effectuons des analyses globales, des écarts au niveau des bureaux extérieurs et au niveau du Ministère en employant des méthodes uniformes qui sont consignées par écrit. Nous examinerons la possibilité d'améliorer la qualité et la portée de ces analyses en fonction des recommandations.</p>	<p>Voir les commentaires précédents sous la rubrique "Le cycle budgétaire et les budgets détaillés".</p>	<p>Les plans et systèmes à court et à moyen terme intégrés dans REMAPPS sont actuellement mis en route.</p> <ul style="list-style-type: none"> - Le manuel des règles administratives de REMAPPS est achevé et distribué. - Les systèmes REMAPPS fonctionnent depuis septembre 1977 et renferment toutes les données relatives à

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<p>concise afin de montrer les effets des changements de la qualité et des prix en ce qui concerne les apports de ressources. Les résultats des analyses des écarts ainsi que les recommandations concernant les mesures correctives devraient être soumis à la haute direction.</p>			<p>1977-78 depuis le 1^{er} avril 1977. Les données financières pour 1977-78 sont imputées selon le centre de responsabilité.</p> <ul style="list-style-type: none"> - Les données financières pour 1978-79 seront recueillies et diffusées également par projet à compter de mai 1978. - Les systèmes d'évaluation du rendement seront mis en route d'ici octobre 1978. - Le programme de perfectionnement et de formation des cadres en ce qui concerne REMAPPS touche plus de 400 cadres et sera achevé d'ici novembre 1978.
<p>Aucune norme n'a été établie au sujet des rendements opérationnels afin d'effectuer un contrôle budgétaire complet en comparant les coûts réels et prévus au budget et les résultats réels et prévus au budget.</p>	<p>Nous connaissons les avantages des méthodes efficaces et fiables d'évaluation du rendement et nous continuerons activement à en élaborer puis à les appliquer.</p>	<p>Nous connaissons les avantages des méthodes efficaces et fiables d'évaluation du rendement et nous continuerons activement à en élaborer et à les appliquer. Un</p>	
<p>Statistique Canada devrait continuer activement de concevoir, puis d'appliquer, des systèmes d'évaluation du rendement qui permettent réellement de déterminer</p>			

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<p>la répercussion des changements apportés au rendement et de tenir compte de ces derniers dans le processus général des analyses des écarts.</p> <p><u>VERIFICATION INTERNE</u></p> <p>Aucune vérification financière centrale n'est effectuée à l'administration centrale de Statistique Canada pour évaluer indépendamment et méthodiquement le système d'administration financière et de contrôle interne.</p> <p>Statistique Canada devrait faire en sorte que les vérifications internes portent sur l'administration centrale et les bureaux régionaux et que des rapports réguliers de ces vérifications soient présentés au sous-ministre.</p>	<p>Le manque de personnel n'a pas permis jusqu'à maintenant de créer un bureau de vérification interne, en particulier à cause du surcroît de travail que connaît le personnel des finances par suite des restrictions budgétaires. Nous avons l'intention de créer un petit service d'ici quelques mois, si nos ressources nous le permettent. Sinon, nous ferons faire la vérification interne par le Bureau des services de vérification.</p>	<p>programme de mise en place est en cours.</p> <p>Le Bureau des services de vérification du M.A.S. examine actuellement nos besoins réels dans ce domaine en priorité et il nous soumettra, pour le 30 avril 1977, des recommandations quant à l'organisation, à la méthodologie, au contenu et aux éléments primordiaux de nos programmes.</p> <p>A la suite de cette étude, nous prendrons des décisions en vue de nous doter à la fin de l'été 1977 d'un système de vérification interne efficace.</p>	<p>La Division de la vérification des opérations de Statistique Canada est devenue opérationnelle le 1^{er} juillet 1977. Le budget de vérification de 1978-79 est près du double de celui de 1977-78.</p>

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<p><u>RAPPORTS FINANCIERS</u></p> <p>Les systèmes de rapports financiers n'ont pas été entièrement intégrés et il n'y a ni coordination ni évaluation centrale desdits systèmes.</p> <p>Les états financiers de la direction, ainsi qu'ils sont fournis par le système comptable principal, et les rapports produits par le Système de comptabilité analytique et de surveillance de la gestion (PRACAS) ne sont pas suffisamment utilisés comme instruments de gestion. De plus, il n'existe pas de rapport interne type préparé manuellement qui résume les informations financières importantes fournies par les divers systèmes d'information et de comptabilité de la gestion.</p> <p>Les rapports financiers actuels, établis par ordinateur, tendent à être trop détaillés et trop volumineux. Ils ne font pas ressortir les informations importantes et contiennent des détails inutiles, ce qui n'en facilite pas la compréhension.</p>			

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<p>Pour que les rapports financiers soient plus utiles à la gestion financière, Statistique Canada devrait:</p> <ul style="list-style-type: none"> - instituer, sous la direction du fonctionnaire supérieur des finances, l'intégration, l'évaluation et la coordination centrales de tous les systèmes d'information financière existants ou prévus; - élaborer un guide à l'intention des usagers internes sur tous les systèmes de rapports financiers afin d'indiquer auxdits usagers la façon pertinente d'utiliser les rapports financiers et les limitations de ces derniers; 	<p>Statistique Canada a déjà créé un comité principal chargé d'examiner la possibilité de fusionner tous les systèmes d'information en matière de finances. La préparation d'un résumé du guide à l'intention des usagers internes, de rapports financiers intégrés et de rapports simplifiés fera l'objet d'un autre examen quand les systèmes susmentionnés auront été fusionnés.</p>	<p>Voir les commentaires sous la rubrique précédente "Le cycle budgétaire et les budgets détaillés"</p> <p>Le Directeur des Services financiers a assumé le contrôle et la responsabilité organiques pour tous les systèmes d'information financière existants et projetés.</p> <p>La question d'un guide sommaire à l'intention des usagers internes, de rapports financiers intégrés et de rapports simplifiés sera examinée quand les systèmes auront été fusionnés à la suite des recommandations du groupe de travail REMAPPS.</p>	

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<ul style="list-style-type: none"> - préparer des précis financiers intégrés donnant, s'il y a lieu, des informations comparées, qui réuniront des informations importantes d'ordre financier concernant les projets, les budgets des centres de responsabilité et l'utilisation des années-hommes; et - simplifier, si possible, la présentation des rapports financiers établis par ordinateur, en faisant ressortir nettement les informations importantes afin que lesdits rapports soient plus faciles à lire et à utiliser. 	<p>Nous reconnaissons l'utilité de la préparation de précis financiers intégrés dont la présentation sera uniforme et nous accorderons la priorité à cette tâche.</p> <p>Voir le paragraphe ci-dessus.</p>	<p>Nous reconnaissons l'utilité de la préparation de précis financiers intégrés dont la présentation sera uniforme; ce rapport devrait être terminé dans les six mois conformément aux objectifs fixés par le groupe de travail REMAPPS.</p>	<p>Voir les commentaires au chapitre précédent sur le budget.</p>
		<p>Dr Peter Kirkham Statisticien en chef du Canada</p>	

APPENDICE «PA-76»
 TÉLÉGLOBE CANADA

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER
 RAPPORT DU VERIFICATEUR GENERAL
 (31 MARS 1977)

DATE : AVRIL 1978

NOM DU MIN./ORGANISME/SOCIETE
 AUTEUR DES REPONSES
 Jean-Claude Delorme, Président-
 directeur général

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p>A la suite d'une étude effectuée en 1972 qui portait sur les structures de son organisation, Télélobe Canada a grandement amélioré ses systèmes de gestion et de contrôle financiers notamment en ce qui concerne la planification et l'analyse financières et les accords internationaux. La Société devra toutefois continuer de modifier et d'améliorer ses activités financières afin d'atteindre, sur le plan de la gestion et du contrôle financiers, la qualité et l'efficacité qu'exige la nature complexe de ses activités.</p> <p><u>STRUCTURE DE LA GESTION FINANCIERE</u></p> <p>Il est nécessaire que le rôle et les responsabilités actuelles du service des Finances soient connus de tous les secteurs de l'organisation.</p> <p>3.9 Il faudrait que soit mise à jour, puis publiée, une description officielle des responsabilités du vice-président, Finances.</p> <p>Il n'existe pas de programmes qui assureraient aux gestionnaires financiers et aux autres gestionnaires de la Société une formation adéquate leur permettant de s'acquitter de leurs responsabilités de gestion financière.</p>	<p>Recommandation acceptée. La description des responsabilités des principaux postes fait actuellement l'objet d'une mise à jour et la version finale révisée sera publiée sous peu.</p>	<p>La publication de la description officielle des responsabilités du vice-président, Finances, a été retardée due à la récente réorganisation des cadres à l'intérieur de la Société. Une description révisée sera publiée bientôt, en même temps que la description des responsabilités du vice-président exécutif, Finances et Administration.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p>3.10 Il faudrait que le vice-président, Finances, en collaboration avec le directeur du Personnel, élabore un plan de formation en administration financière conforme aux besoins des agents financiers et des gestionnaires de la Société.</p> <p>La communication et la coordination au sein des services financiers de la Société ne sont pas pleinement efficaces et il existe également à cet égard un manque d'uniformité.</p> <p>3.11 La Société devrait produire un jeu complet de guides d'administration financière qui regrouperaient et fourniraient à tous les membres de son personnel des renseignements sur tous les aspects de la gestion et du contrôle financiers.</p> <p>Plusieurs lacunes ont été relevées en ce qui concerne l'utilisation du système électronique de traitement des données de la Société.</p> <p>3.12 Il faudrait intensifier le programme de révision et d'amélioration du traitement électronique des données (TED) afin que les présentes lacunes au chapitre des normes, des systèmes, des contrôles et de la documentation du TED puissent être corrigées le plus tôt possible.</p>	<p>Recommandation acceptée. La Société reconnaît l'importance de la formation permanente, et elle est en train d'élaborer les plans appropriés.</p> <p>Recommandation acceptée. La Société a entrepris de regrouper les procédés existants et est à en rédiger de nouveaux afin de produire des jeux complets de guides d'administration financière.</p> <p>Recommandation acceptée. La Société est consciente de ces lacunes et effectue actuellement une étude sérieuse de l'ensemble des normes, des systèmes, des contrôles et de la documentation afin d'assurer la coordination et le contrôle de l'ensemble.</p>	<p>Un inventaire des ressources humaines et des besoins a été fait afin d'élaborer des plans de carrière avec les individus. Tous les gestionnaires financiers ont bénéficié récemment d'un cours de formation en administration.</p> <p>Au cours des 12 derniers mois, la Société a rédigé une soixantaine de procédures comptables se rapportant à la gestion et au contrôle financiers. Le travail se poursuivra jusqu'à ce que la Société possède un jeu complet sur tous les aspects de la gestion et du contrôle financiers.</p> <p>L'étude des normes des systèmes, des contrôles et de la documentation du TED a été complétée au début de septembre 1977. La plupart des recommandations en découlant ont déjà été mises en oeuvre et le tout sera terminé en septembre 1978.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p><u>CONTROLE INTERNE</u></p> <p>L'étendue et la nature des faiblesses du contrôle interne que l'étude a décelées indiquent que les systèmes ne fonctionnent pas adéquatement. Des recommandations précises destinées à améliorer le contrôle interne sont formulées dans les sections intitulées "Revenus et dépenses", "Actif et passif" et "Vérification interne."</p> <p>3.13 La Société devrait procéder à un examen systématique de ses contrôles internes et en corriger les lacunes de façon à s'assurer de leur efficacité.</p> <p><u>REVENUS ET DEPENSES</u></p> <p><u>REVENUS</u></p> <p>La Société ne vérifie pas dans quelle mesure sont complets et exacts les rapports qu'elle reçoit des réseaux nationaux et internationaux de télécommunication qui lui sont associés et qui lui fournissent une partie de ses revenus.</p> <p>3.14 La Société devrait examiner en permanence la possibilité d'acquérir du matériel capable de contrôler le volume des appels téléphoniques et de produire des données aux fins du calcul et de la vérification de ses revenus.</p>	<p>Recommandation acceptée. Il est donné suite à cette recommandation en même temps que se déroule l'étude d'ensemble des systèmes comptables qu'a entreprise la direction.</p> <p>Recommandation acceptée. Il ne s'est pas avéré économique, à ce jour, d'acquérir et d'utiliser ce genre de matériel. Toutefois l'introduction du service automatique international et la mise en place de nouveaux centraux de la Société à Montréal, Toronto et Vancouver permettront à Téléglobe de vérifier le volume total du trafic d'arrivée et du trafic de départ.</p>	<p>L'analyse systématique des contrôles internes faisait partie intégrante de l'étude du TED.</p> <p>Le nouveau central de la Société à Montréal lui permettra de déterminer les volumes de trafic aussi bien que la vérification des revenus des appels de départ du service automatique international. De l'équipement similaire sera installé aux centraux de Toronto et Vancouver. Pour le trafic d'arrivée et celui nécessitant l'assistance de l'opératrice, les limitations du réseau international ne permettront que la vérification partielle du volume et des revenus.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p>3.15 La Société devrait veiller à ce que les cadres supérieurs des entreprises de téléphone nationales attestent l'exhaustivité et l'exactitude des rapports sur le volume des appels téléphoniques de départ. Elle devrait également s'assurer de la possibilité de procéder à des examens périodiques des systèmes et des méthodes d'enregistrement par lesquels ces entreprises obtiennent leurs chiffres.</p> <p>3.16 Les Services comptables devraient comparer les états fournis par les administrations étrangères sur les volumes des télex et des TWX avec les états que produisent les installations techniques de Téléglobe et chercher à connaître les raisons de tout écart important.</p> <p>3.17 Les Services comptables devraient veiller à l'enregistrement et à la facturation de tous les revenus d'appels téléphoniques de départ en conciliant les données des états que la Société présente aux administrations étrangères et celles qui figurent dans les rapports des entreprises nationales. Il faudrait en outre posséder la preuve écrite de cette conciliation.</p> <p>3.18 La Société devrait avoir un contrôle numérique efficace des autorisations de louer des circuits et établir des totaux de contrôle des factures afin que les Services comptables soient en mesure de comptabiliser tous les circuits loués et de délivrer les factures en conséquence.</p>	<p>Recommandation acceptée. Les cadres supérieurs des entreprises nationales de téléphone attestent désormais les rapports sur le volume des appels téléphoniques de départ et il y a possibilité de procéder à des examens périodiques.</p> <p>Recommandation acceptée. Afin de pouvoir procéder à une vérification détaillée des états fournis par les administrations étrangères, la Société tente actuellement de mettre sur pied des accords d'échanges bilatéraux de données comptables.</p> <p>Recommandation acceptée. La Société effectuera cette rectification à son système comptable dans les plus brefs délais.</p> <p>Recommandation acceptée. Un nouveau système comptable relatif aux circuits loués sera introduit le 1er avril 1977.</p>	<p>Depuis l'été de 1977, les cadres supérieurs des entreprises nationales de téléphone attestent les rapports sur le volume des appels téléphoniques de départ.</p> <p>La Société a continué ses démarches auprès des administrations étrangères afin de mettre sur pied des accords bilatéraux de données comptables qui lui permettront de faire les comparaisons décrites en regard des volumes de télex et de TWX.</p> <p>Nous effectuons actuellement l'enregistrement et la facturation de tous les revenus d'appels téléphoniques de départ en conciliant les données des états que la Société présente aux administrations étrangères et celles qui figurent dans les rapports des entreprises nationales.</p> <p>Le nouveau système comptable relatif aux circuits loués est présentement en vigueur.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p>Il faut renforcer les contrôles destinés à obtenir un règlement complet au titre des rajustements rétroactifs de taux.</p> <p>3.19 Afin de s'assurer que les rajustements subséquents de taux s'appliquent à toutes les opérations concernées, les Services comptables devraient tenir un registre de celles qui sont l'objet de taux temporaires lors du règlement avec les administrations étrangères ou "d'absence de taux".</p> <p><u>DEPENSES</u></p> <p><u>EMISSION DES CHÈQUES</u></p> <p>Les contrôles de l'émission des chèques ne sont pas pleinement satisfaisants.</p> <p>3.20 Afin de renforcer le contrôle interne des dépenses, les chèques en blanc devraient être du ressort d'une personne ne faisant pas partie de la section des Comptes à payer.</p> <p>3.21 Afin de prévenir l'établissement des chèques non convenables, la distribution des chèques signés et des pièces justificatives devrait être confiée à des personnes autres que celles chargées de la préparation des chèques ou de transmettre les pièces justificatives à la section des Comptes à payer.</p>	<p>Recommandation acceptée. Nous y avons donné suite.</p> <p>Recommandation acceptée. La Société donne suite à cette recommandation.</p> <p>Recommandation acceptée. De nouveaux contrôles assurant la protection des chèques sont maintenant en vigueur.</p> <p>Recommandation acceptée. De nouvelles mesures destinées à corriger cette situation sont maintenant en vigueur.</p>	<p>La Société applique toujours cette recommandation du Vérificateur général du Canada concernant les taux temporaires et les taux manquants.</p> <p>La Société applique toujours les nouveaux contrôles assurant la protection des chèques en blanc.</p> <p>La Société continue d'appliquer les mesures élaborées afin de prévenir l'établissement des chèques non convenables.</p>
<p>OBSERVATIONS ET RECOMMANDATIONS</p>	<p>COMMENTAIRES DE LA SOCIETE</p>	<p>COMMENTAIRES DE LA SOCIETE</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p><u>PAIE</u></p> <p>Les systèmes de paie informatisés et manuels de la Société manquent de souplesse, sont inefficaces et il n'existe pas de systèmes de documentation et de contrôles internes adéquats.</p> <p>3.22 La Société devrait se charger elle-même ou charger un contractant de l'élaboration d'un nouveau système de la paie parfaitement conforme à ses besoins, notamment en ce qui concerne la répartition appropriée des fonctions, la documentation en ce qui a trait à la comptabilisation et au traitement, les contrôles et les procédés.</p> <p>3.23 D'ici à ce que le nouveau système de la paie fonctionne, la Société devrait entreprendre une évaluation en profondeur des contrôles comptables et informatiques existant en matière de paie. Il faudrait également appliquer des méthodes permettant de vérifier la fiabilité des systèmes existants et de la répartition des fonctions, et les assortir de moyens de compenser les lacunes.</p>	<p>Recommandations acceptées. La Société étudie présentement divers systèmes susceptibles de remplacer le système de paie actuel.</p> <p>Recommandation acceptée. Il est présentement donné suite à cette recommandation afin d'assurer la fiabilité des systèmes existants.</p>	<p>Suite à une étude des systèmes susceptibles de remplacer le système actuel de paie, la Société mettra en place d'ici septembre 1978 un nouveau système conforme à ses besoins.</p> <p>La Société a fait une évaluation en profondeur des contrôles comptables et informatiques existant en matière de paie et elle a introduit les nouvelles méthodes de travail appropriées.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p>COMPTABILITE DE PRIX DE REVIENT</p> <p>La Société a mis sur pied un projet qui permettra de répartir les coûts et de répartir les profits par services et par routes.</p> <p>3.24 Le travail déjà entrepris par le service des Finances en ce qui a trait à l'élaboration d'une méthode de comptabilisation des coûts selon les services et, éventuellement, selon les routes, devrait se poursuivre. La Société devrait, sous réserve d'une analyse avantages-coûts, arrêter un plan d'ensemble visant l'élaboration du système d'établissement des coûts, puis son incorporation au système comptable de la Société, de façon à fournir sur les coûts des renseignements qui permettent une planification et un contrôle efficaces de la Société.</p> <p>ACTIF ET PASSIF</p> <p>IMMOBILISATIONS</p> <p>Il n'y a pas de jeux complets de politiques et de procédés concernant la comptabilité et le contrôle des immobilisations.</p> <p>3.25 Il faudrait que l'on prépare et que l'on applique uniformément des politiques, procédés et pratiques visant la classification comptable des dépenses d'immobilisations et le contrôle des immobilisations.</p>	<p>Recommandation acceptée. La Société donne suite actuellement à cette recommandation.</p> <p>Recommandation acceptée. La Société est actuellement en train d'élaborer des politiques et des procédés concernant la comptabilité et les contrôles relatifs aux immobilisations.</p>	<p>L'élaboration d'une méthode de comptabilisation des coûts de revient se poursuit selon l'échéancier établi par la Société. Les données complètes seront disponibles en octobre 1978.</p> <p>A l'été de 1977, la Société a élaboré et mis en vigueur les politiques et procédés concernant la comptabilité et les contrôles relatifs aux immobilisations.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p>3.26 La Société devrait préparer et approuver les politiques et procédés appropriés pour dresser l'inventaire des immobilisations et devrait effectuer des vérifications périodiques par sondages pour confirmer l'existence, l'endroit et l'état de ces immobilisations ainsi que pour vérifier si les rapports d'inventaire sont précis et complets.</p> <p>3.27 La Société devrait adopter un système unique d'entrée pour l'inscription des changements aux immobilisations dans le grand livre général et dans les grands livres auxiliaires. Les radiations et les transferts aux comptes des biens individuels dans le grand livre auxiliaire devraient être inscrits mensuellement de manière à éviter un surcroît de travail à la fin de l'année.</p> <p><u>RECETTES</u></p> <p>Les procédures relatives au traitement des recettes et des conciliations de banque ne sont pas appliquées de façon uniforme.</p> <p>3.28 La Société devrait veiller à ce qu'on suive les procédés écrits concernant l'ouverture du courrier et le traitement des recettes afin d'exercer un contrôle rigoureux sur les sommes qui lui sont versées.</p> <p>3.29 Les instructions concernant les conciliations de banque mensuelles doivent être suivies de façon uniforme de sorte que les conciliations soient exécutées comme il convient.</p>	<p>Recommandation acceptée. La Société est actuellement en train d'élaborer des politiques et des procédés concernant la comptabilité et les contrôles relatifs aux immobilisations.</p> <p>Recommandation acceptée. La Société est actuellement en train d'élaborer des politiques et des procédés concernant la comptabilité et les contrôles relatifs aux immobilisations.</p> <p>Recommandation acceptée. Des correctifs ont été apportés.</p> <p>Recommandation acceptée. Des correctifs ont été apportés.</p>	<p>La Société a déjà terminé l'inventaire des immobilisations à ses bureaux de Montréal et a commencé celui du centre de commutation de Montréal. Le travail se poursuivra dans les autres établissements de la Société.</p> <p>A l'automne 1977, la Société a grandement simplifié l'inscription des changements aux immobilisations dans le grand livre général et dans les grands livres auxiliaires. Les radiations et les transferts aux comptes des biens individuels se font maintenant périodiquement.</p> <p>La Société a fait les modifications nécessaires aux procédés écrits concernant l'ouverture du courrier et le traitement des recettes.</p> <p>La Société a élaboré et diffusé les nouvelles instructions concernant les conciliations de banque mensuelles.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p><u>COMPTES A RECEVOIR</u></p> <p>La direction n'est pas informée régulièrement de l'état des comptes à recevoir et de l'état des comptes à payer en souffrance des administrations étrangères.</p> <p>3.30 Les Services comptables devraient mettre au point une méthode en vue de fournir régulièrement à la direction des rapports sur l'état des comptes à recevoir et des comptes à payer des administrations étrangères. Les articles méritant une attention particulière de la part de la direction devraient être signalés.</p> <p>Les procédés relatifs au crédit et au recouvrement, en ce qui concerne les clients directs, ne sont pas autorisés comme il se doit.</p> <p>3.31 Dans le cas de clients directs, la Société devrait adopter des procédés, approuvés comme il se doit, pour les autorisations de crédit, y compris l'établissement des limites de crédit, la perception des comptes des clients et la radiation des comptes irrécouvrables.</p>	<p>Les méthodes relatives à la production de rapports sur les comptes à recevoir et sur les comptes à payer au titre du trafic et les méthodes relatives au règlement de ces derniers sont régies par des associations internationales, p. ex. l'Union internationale des télécommunications. Ces règlements définissent les délais impartis aux administrations pour solder les comptes, délais qui peuvent être de plusieurs mois.</p> <p>Recommandation acceptée. La Société, à compter du 1er janvier 1977, a modifié ses procédés comptables de façon à ce que l'on puisse facilement obtenir ces renseignements.</p> <p>Recommandation acceptée. Nous y donnerons suite.</p>	<p>Depuis le début de 1977, la Société ventile ses comptes à recevoir de façon à en exercer un contrôle plus rigoureux.</p> <p>Nous donnerons suite à cette recommandation au cours du présent exercice financier.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p><u>VERIFICATION INTERNE</u></p> <p>3.32 En vue d'améliorer la qualité et l'efficacité de la vérification interne, il faudrait que la division de la Vérification interne :</p> <ul style="list-style-type: none"> - adopte une approche de vérification lui permettant de couvrir toutes les opérations financières importantes de la Société au cours d'un cycle de vérification de trois ans ; - dirige ses efforts, de plus en plus, vers la vérification analytique et l'évaluation des systèmes ; - vérifie toutes les facettes du traitement électronique des données ; - évalue les systèmes utilisés par les Services financiers et les systèmes et contrôles financiers utilisés dans toute la Société ; - signale, le plus tôt possible, les faiblesses qu'elle a remarquées dans les systèmes vérifiés en présentant des rapports succincts ou des précis, suivis de rapports plus détaillés lorsque cela s'avère nécessaire; et - effectue des vérifications de suivi afin d'évaluer les mesures prises par suite des rapports. 	<p>Recommandation acceptée. La Société étudie présentement la façon dont la division de la Vérification interne pourrait s'acquitter le plus efficacement de ses responsabilités.</p>	<p>Il y a quelques mois, la Société a terminé une étude de l'envergure, de la qualité et de l'efficacité de la Vérification interne. L'orientation et les procédés de travail ont été révisés de sorte à donner suite à toutes les recommandations du Vérificateur général.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p>3.33 Il faudrait mettre sur pied un Comité de vérification composé de cadres supérieurs afin d'assurer l'indépendance et l'objectivité de la fonction de vérification interne, une acceptation claire de son mandat et de la portée de ce dernier et la prise de mesures par suite de ses recommandations.</p> <p><u>PLANIFICATION FINANCIERE ET CONTROLE BUDGETAIRE</u></p> <p>La préparation et l'évaluation des données du budget et des prévisions présentent des qualités particulières. Toutefois, il faudrait développer davantage les plans à moyen et à long terme au titre des prévisions financières qui s'appliqueraient à la Société dans son ensemble.</p> <p>3.34 Il faudrait que la Société voit à ce que les plans techniques, les plans d'exploitation, les plans de mise en marché et tous les autres plans comprennent et indiquent tous les revenus, les coûts et les investissements appropriés relatifs aux stratégies de rechange.</p> <p>3.35 Il faudrait que les prévisions financières quinquennales indiquent les stratégies techniques, les stratégies d'exploitation et les stratégies de mise en marché qui ont été approuvées et que ces dernières soient intégrées pleinement aux plans à moyen et à long terme s'appliquant à l'ensemble de la Société au fur et à mesure qu'ils sont approuvés.</p>	<p>Recommandation acceptée. La Société étudie présentement la façon dont la division de la Vérification interne pourrait s'acquitter plus efficacement de ses responsabilités.</p> <p>La Société reconnaît la nécessité de pousser plus avant l'élaboration de plans à moyen et à long terme s'appliquant à l'ensemble de la Société au titre des prévisions financières.</p> <p>Recommandation acceptée. Nous y avons donné suite.</p> <p>Recommandation acceptée. Nous souscrivons aux données de cette recommandation et il y sera donné suite au cours de l'année financière 1977-1978.</p>	<p>Au cours du présent exercice financier, la Société mettra sur pied un Comité de vérification composé de cadres supérieurs afin d'assurer l'indépendance et l'objectivité de la fonction de vérification interne.</p> <p>La Société continue de donner suite à cette recommandation du Vérificateur général.</p> <p>La Société continue de donner suite à cette recommandation du Vérificateur général.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p>3.36 Il faudrait que la Société reconnaisse officiellement le rôle et les responsabilités de révision et de consultation impartis au service des Finances en ce qui concerne les systèmes et la méthodologie qu'utilisent les services auxquels on a confié la préparation des prévisions et des budgets annuels d'établissement et d'exploitation.</p> <p>La Société n'a pas établi et n'a pas fait clairement connaître ses objectifs financiers.</p> <p>3.37 Il faudrait que la Société établisse ses objectifs financiers et les fasse clairement connaître aux fins de la planification, de la budgétisation, de l'attribution des ressources et de l'évaluation du rendement de la Société.</p> <p>La Société n'a pas encore étudié et évalué le rendement des projets d'immobilisations.</p> <p>3.38 Il faudrait que soit utilisée le plus rapidement possible la vérification à posteriori, laquelle était prévue dans le système d'affectations de crédits en capital, afin d'évaluer les objectifs des projets d'immobilisations et de les comparer au rendement réel.</p> <p>La Société procède à l'étude de la plupart des nouveaux programmes et détermine quelles en sont les répercussions financières. On devrait procéder de même pour les activités actuelles.</p>	<p>Recommandation acceptée.</p> <p>Recommandation acceptée. Nous admettons la nécessité d'établir des objectifs financiers et ces derniers seront précisés au cours de l'année 1977-1978.</p> <p>Recommandation acceptée. Le nouveau système de contrôle budgétaire et de rapports prévoit la production, à intervalles réguliers, d'un rapport financier complet sur les principaux projets d'immobilisations de même que le déroulement d'une vérification à posteriori à la fin de chaque projet.</p>	<p>La Société reconnaît le rôle et les responsabilités de révision et de consultation impartis au service des Finances en ce qui concerne les systèmes et la méthodologie qu'utilisent les services auxquels on a confié la préparation des prévisions et des budgets annuels d'établissement et d'exploitation.</p> <p>La Société a entrepris d'élaborer ses objectifs financiers utiles aux fins de la planification, de la budgétisation, de l'attribution des ressources et de l'évaluation du rendement de la Société.</p> <p>La Société a introduit un nouveau système de contrôle budgétaire et de rapports qui lui permet de produire, à intervalles réguliers, des rapports financiers complets sur les principaux projets d'immobilisations. Il reste à donner suite aux vérifications à posteriori.</p>
<p>RECOMMANDATIONS ET OBSERVATIONS</p>	<p>COMMENTAIRES DE LA SOCIETE</p>	<p>COMMENTAIRES DE LA SOCIETE</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p>3.39 Il faudrait que le service des Finances entreprenne de façon systématique des études financières sur les activités, les installations et les services actuels, de même que des études portant sur les nouveaux programmes, afin que la Société soit constamment tenue au courant de la rentabilité de toutes ses principales opérations.</p> <p><u>RAPPORTS FINANCIERS</u></p> <p><u>RAPPORTS INTERNES</u></p> <p>Des états financiers mensuels et détaillés sont fournis aux gestionnaires mais ils ne peuvent être utilisés efficacement à cause de retards de publication et de faiblesses dans la présentation.</p> <p>3.40 La date de publication des rapports mensuels de contrôle budgétaire devrait être mieux choisie et leur présentation, améliorée, afin de les rendre plus utiles et plus complets. De façon plus précise :</p> <ul style="list-style-type: none"> - les renseignements importants devraient être résumés afin de répondre aux besoins des divers cadres ; - l'importance devrait être accordée, dans les rapports budgétaires mensuels, aux postes dont les gestionnaires ont le contrôle direct et il faudrait mettre en pleine lumière les données essentielles et signaler les changements importants selon le principe d'exception ; 	<p>Recommandation acceptée. Il s'agit là d'études permanentes.</p> <p>La Société reconnaît qu'il est nécessaire de rendre les rapports internes plus efficaces. Des mesures sont actuellement prises pour réviser les états financiers mensuels et les rapports de contrôle budgétaire, lesquels ont commencé à être utilisés en 1974, et pour en accroître l'efficacité.</p>	<p>Au cours des récents mois le service des Finances a fait quelques études sur des activités en cours et ce travail se poursuit normalement.</p> <p>Des correctifs ont été apportés à la précision, l'exactitude et l'efficacité des rapports internes et d'autres améliorations sont présentement en voie de réalisation.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	COMMENTAIRES DE LA SOCIETE 1977	COMMENTAIRES DE LA SOCIETE 30 AVRIL 1978
<p>- les rapports mensuels de contrôle budgétaire devraient comporter, outre les données financières, des statistiques importantes et utiles sur la somme de travail, notamment.</p> <p><u>RAPPORTS D'ADMINISTRATION</u></p> <p>3.41 La Société devrait s'assurer que le conseil d'administration sait à quel montant est évalué un projet lorsqu'il en approuve des contrats distincts et qu'on lui fait connaître par la suite le coût global des travaux.</p> <p><u>ETATS FINANCIERS</u></p> <p>La Société a grandement amélioré, au cours des deux dernières années, la présentation de ses états financiers publics. La divulgation de données financières additionnelles rehausserait la qualité des renseignements fournis aux lecteurs des états financiers.</p> <p>3.42 La Société devrait poursuivre les mesures déjà entreprises afin que ses états financiers publics répondent aux normes généralement reconnues pour les rapports.</p>	<p>Recommandation acceptée.</p> <p>D'autres améliorations seront apportées à partir du 31 mars 1977.</p>	<p>Des modifications ont été apportées aux comptes rendus fournis au conseil d'administration de sorte qu'il existe toujours un rapport entre les contrats distincts faisant partie d'un même projet.</p> <p>La Société continue de s'assurer que ses rapports financiers publics répondent aux normes généralement reconnues.</p> <p>Jean-Claude Delorme, Président-directeur général President and Chief Executive Officer</p>

APPENDICE «PA-77»

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE le 25 avril 1978

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REPONSES Conseil du Trésor

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p><u>CONCERNANT ET LE MINISTERE ET LE SECRETARIAT</u></p> <p><u>ORGANISATION</u></p> <p>Le directeur de la direction des finances, du personnel et de l'administration ou l'un des directeurs adjoints devrait avoir une formation comptable.</p> <p><u>ATTRIBUTIONS FINANCIERES</u></p> <p>Il conviendrait de définir et de communiquer dans le manuel d'administration interne les attributions de la division des services financiers en ce qui concerne les directives et conseils fonctionnels à donner en matière de finances.</p> <p><u>FORMATION ET PERFECTIONNEMENT</u></p> <p>Le Ministère et le Secrétariat n'offrent aucun cours adéquat sur leurs systèmes de gestion et de contrôle financiers.</p>	<p>D'accord. Ce serait en effet souhaitable.</p> <p>Nous précisons le texte actuel du manuel d'administration interne d'ici le 31 août 1975.</p>	<p>Au mois d'octobre 1977, on a créé un poste de directeur des Finances dont le titulaire est comptable professionnel.</p> <p>Le rôle des Services financiers fait actuellement l'objet d'un examen. On espère qu'en 1978, une définition claire en sera faite et communiquée au moyen du Manuel d'administration interne.</p>

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER <u>RAPPORT DU VERIFICATEUR GENERAL</u> (31 MARS 1975)	DATE le 25 avril 1978 <u>NOM DU MIN./ORGANISME/SOCIETE</u> <u>AUTEUR DES REPONSES</u> Conseil du Trésor
OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL.	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>La division des services financiers devrait offrir son programme de formation et de perfectionnement aux agents administratifs qui, dans les directions, ont des attributions financières.</p> <p>CONTROLE COMPTABLE DES DEPENSES</p> <p>Les demandes de chèque sont envoyées par lots aux bureaux payeurs du ministère des Approvisionnements et Services. Pour éviter la fraude et les erreurs, la division des services financiers devrait choisir un agent financier sûr qui serait indépendant de l'agent payeur et qui contrôlerait le dernier les demandes de chèque avant leur envoi pour s'assurer qu'elles ont été dûment autorisées en conformité des articles 26 et 27 de la Loi sur l'administration financière.</p> <p>PAIE</p> <p>La distribution des chèques de paie laisse à désirer, car aucun agent indépendant n'exerce de contrôle qui permettrait d'écarter toute possibilité de fraude.</p> <p>La division des services financiers devrait assumer la responsabilité fonctionnelle du contrôle financier de la paie et distribuer elle-même les chèques de temps à autre.</p>	<p>Aucun besoin général ou permanent ne le justifie. Les personnes qui ont besoin de formation suivent des cours de la Commission de la Fonction publique (C.F.P.) et assistent à des séances d'information spéciales de la division des services financiers.</p> <p>Cette recommandation sera considérée.</p> <p>D'accord.</p>	<p>Aucune modification.</p> <p>Des mesures de contrôle ont été mises en application.</p> <p>A partir du 20 juin 1976, la Division des services financiers a exercé un contrôle sur les chèques de paie et les a distribués elle-même.</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>VERSEMENTS RECUS DANS LE COURRIER</p> <p>L'employé qui dépouille le courrier n'inscrit pas les recettes au comptant en présence d'un collègue de façon à assurer que tous les revenus sont perçus et déclarés.</p> <p>Il conviendrait d'assurer que l'employé qui dépouille le courrier respecte le règlement sur la réception et le dépôt des deniers publics.</p> <p>Les employés de la salle centrale du courrier devraient marquer d'un cachet d'endossement spécial tous les chèques et autres titres négociables reçus dans le courrier pour éviter qu'on les encaisse sans y être autorisé.</p>	<p>Nous avons donné suite à cette recommandation.</p> <p>Nous considérerons cette recommandation.</p>	<p>Aucune modification.</p> <p>Après un sérieux examen, on a décidé qu'il était peu pratique d'utiliser un cachet d'endossement spécial au Service central du courrier, à cause de l'important volume et de la diversité des paiements reçus. En plus de l'argent comptant on reçoit des instruments négociables, payables non seulement au ministère des Finances et au Secrétariat du Conseil du Trésor, mais aussi aux employés (traitements, allocations pour repas, etc.) et à divers organismes, par exemple: la SCHL, la Banque du Canada, le MAS, le Revenu national et les gouvernements provinciaux. Les instruments payables au ministère des Finances et au Secrétariat du Conseil du Trésor sont estampillés et déposés immédiatement par le caissier, tandis que les autres sont réacheminés avec des bordereaux de transmission et de récépissé. Il ne serait pas possible aux commis du Service</p>

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>La division des services financiers devrait procéder à un examen des modalités de dépouillement du courrier pour déterminer si l'on devrait tenir un brouillard aux dépôts de dossiers.</p> <p>AMEUBLEMENT ET MATERIEL</p> <p>Le Ministère et le Secrétariat devraient mettre en place en 1975 le système comptable qu'ils sont en train d'élaborer, de façon à rendre compte quantitativement de tout l'ameublement et de tout le matériel qu'ils achètent.</p>	<p>Les dépôts de dossiers ont maintenant leur brouillard.</p> <p>L'élaboration du système est presque terminée.</p>	<p>central du courrier d'identifier les versements qui ne porteraient pas de cachets d'endossement spécial.</p> <p>Depuis le mois de mars 1978, tous les instruments négociables reçus sont inscrits dans les brouillards du Service central du courrier.</p> <p>Le système comptable concernant l'ameublement et le matériel est entré en vigueur en avril 1976. Ce système comporte des inventaires établis de la façon suivante:</p> <ol style="list-style-type: none"> 1) d'après la quantité 2) d'après le coût en dollars courants 3) d'après les services du ministère 4) d'après le numéro du catalogue et le nom

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AUTEUR DES REPONSES Conseil du Trésor

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>Les gestionnaires des programmes et des centres de responsabilité devraient avoir à rendre compte de tout l'ameublement et de tout le matériel des services qui relèvent d'eux.</p> <p>STOCKS</p> <p>La direction des finances, du personnel et de l'administration devrait établir des modalités de surveillance de l'application du nouveau système de contrôle des stocks afin de s'assurer qu'il sera en vigueur avant la fin de 1975.</p> <p>La direction des finances, du personnel et de l'administration devrait exercer un contrôle quantitatif sur tous les stocks d'ameublement, de matériel et de fournitures.</p> <p>VERIFICATION INTERNE</p> <p>Les divers programmes et comptes du Ministère et du Secrétariat ne sont actuellement pas soumis à la vérification interne.</p> <p>Le Ministère et le Secrétariat devraient établir une section de vérification interne qui vérifierait leurs programmes et activités et en ferait rapport.</p>	<p>Une fois le nouveau système en place, les gestionnaires devront prendre la responsabilité de leurs actifs, c'est-à-dire, de leur ameublement et de leur matériel.</p> <p>Une fois en place, le nouveau système fera l'objet d'un examen périodique dans le cadre du programme de vérification interne.</p> <p>Le nouveau système prévoira les contrôles quantitatifs requis.</p>	
	<p>Nous avons établi la nouvelle section.</p>	<p>La vérification interne a été confiée au Bureau des services de vérification comptable. On a maintenant terminé la première phase d'une vérification portant sur trois ans.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE le 25 avril 1978

RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REPONSES Conseil du TrésorOBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR
GENERALREPONSES DE L'ORGANISME EN 1975
RAPPORT

REPONSES AU 31 MARS 1978

PREVISIONS DE PROGRAMME/BUDGET PRINCIPAL DES DEPENSES

Actuellement, le Ministère et le Secrétariat fondent leurs prévisions de programme sur les ressources approuvées les années précédentes, et non sur un plan qui soit fonction des besoins futurs.

Les prévisions de programme du Ministère et du Secrétariat devraient refléter les priorités de certaines activités et les besoins réels de ressources.

Pour assurer qu'ils s'en tiennent davantage à leur budget, les gestionnaires des programmes et des centres de responsabilité devraient participer plus activement à l'élaboration du Budget principal des dépenses et de leur budget de fonctionnement.

Quand ils planifient les ressources humaines, le Ministère et le Secrétariat supposent que l'on pourra trouver immédiatement les spécialistes recherchés et qu'on pourra les embaucher en peu de temps.

Les ressources humaines prévues au Budget des dépenses devraient tenir compte des limites de l'offre de spécialistes et de la lenteur de l'embauche.

S'il est vrai que les prévisions de programme augmentent chaque année sans changer de forme, il faut ajouter qu'elles se fondent sur nos priorités et sur un examen complet de nos besoins de ressources.

Il est difficile d'entrevoir comment les gestionnaires pourraient jouer un rôle plus actif dans ces domaines, mais nous étudierons la suggestion.

Ces deux facteurs entrent en ligne de compte au moment de l'élaboration des prévisions de programme et se reflètent dans le Budget principal des dépenses.

Aucune modification.

Aucune modification.
Les gestionnaires de programmes participent activement aux prévisions de programmes et à l'élaboration du budget des dépenses, et nous ne voyons aucun moyen d'accroître cette participation.

Les budgets d'exploitation sont fonction de la disponibilité, grâce à la planification, d'employés qualifiés.

Aucune modification.

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

DATE le 25 avril 1978RAPPORT DU VERIFICATEUR GENERAL
(31 MARS 1975)NOM DU MIN./ORGANISME/SOCIETE
AUTEUR DES REPONSES Conseil du Trésor

OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>BUDGETS D'EXPLOITATION</p> <p>Le nombre des centres de responsabilité devrait être réduit soit à un niveau de direction, soit à un niveau qui permettra le meilleur contrôle possible de l'emploi des ressources financières.</p> <p>La division des services financiers devrait fournir aux gestionnaires des centres de responsabilité une analyse comparative de leurs années-hommes et dépenses prévues et réelles de façons à leur laisser la responsabilité des mesures correctives et à les aider à préparer leurs budgets à venir.</p> <p>Les provisions pour salaires et les primes de vie chère devraient figurer dans les comptes rendus budgétaires dès qu'elles sont connues et entrent en vigueur.</p> <p>RAPPORTS DE GESTION</p> <p>Les rapports de gestion du ministère des Approvisionnements et Services ne sont pas parfaitement clairs pour les gestionnaires de certains programmes et centres de responsabilité; ils contiennent de plus des erreurs et des lacunes qui ont tendance à ébranler la confiance que leur accordent les gestionnaires.</p>	<p>L'organisation actuelle convient à nos besoins, mais nous prendrons la suggestion en considération.</p> <p>Nous leur fournissons chaque mois un état des écarts budgétaires en années-hommes et en dollars. Dans les cas exceptionnels au besoin, ils nous demandent ou nous leur donnons un supplément d'explications.</p> <p>Nous examinerons les comptes rendus budgétaires pour voir s'il ne serait pas possible de faire ressortir davantage les provisions pour salaires.</p>	<p>Après un examen approfondi, on a conclu que l'organisation actuelle des centres de responsabilité convient aux besoins et au type gestionnel des agents d'exploitation.</p> <p>Aucune modification.</p> <p>Nous tâcherons de transférer les provisions pour salaires aux budgets d'exploitation aussitôt que nous connaîtrons les rajustements salariaux.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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OBSERVATIONS ET RECOMMANDATIONS DU VERIFICATEUR GENERAL	REPONSES DE L'ORGANISME EN 1975 RAPPORT	REPONSES AU 31 MARS 1978
<p>La division des services financiers devrait faire apporter les améliorations nécessaires de façon à rendre les rapports plus utiles aux gestionnaires des programmes et des centres de responsabilité.</p> <p>Avant de distribuer les rapports de gestion, il conviendrait d'y corriger manuellement les erreurs importantes qui s'accumulent dans les états de codes erronés du ministère des Approvisionnements et Services, ainsi que les autres erreurs décelées, qui se répercutent sur les résultats de rendement des centres de responsabilité.</p> <p>Un cadre supérieur de la division des services financiers devrait passer en revue et parapher les conciliations entre les rapports de sa division et ceux du ministère des Approvisionnements et Services.</p>	<p>Nous sommes d'accord. Nous étudierons la question d'ici le 1er novembre 1975.</p> <p>Nous sommes d'accord.</p> <p>Nous ne sommes pas d'accord avec la recommandation. Cette formalité est inutile dans les cas où l'on concilie les comptes; mais elle est remplie, par exception, lorsqu'un problème se pose.</p>	<p>Des améliorations ont été apportées tant en ce qui concerne la teneur que l'exactitude des rapports de gestion.</p> <p>Aucune modification.</p> <p>Aucune modification.</p>
<p>SYSTEMES SUPPLEMENTAIRES</p> <p>En plus des systèmes dont il est expressément question dans la présente étude, le Ministère et le Secrétariat ont des systèmes comptables supplémentaires.</p> <p>La division des services financiers devrait passer en revue les systèmes comptables supplémentaires ainsi que les registres pour mémoire du Ministère et du Secrétariat pour s'assurer que les contrôles financiers sont suffisants et que les systèmes ne font pas double emploi.</p>	<p>Nous prévoyons actuellement passer en revue tous nos systèmes comptables internes en tenant compte des fonction opérationnelles spéciales du Ministère et du Secrétariat.</p>	<p>Cet examen est en cours.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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<p><u>LE SECRETARIAT</u></p>		
<p>ANALYSE GENERALE DES AGENS FINANCIERS</p>		
<p>Classés administrateurs financiers, les analystes de programme sont de ce fait censés posséder les connaissances et les aptitudes des administrateurs financiers et peuvent profiter des nombreuses occasions d'emploi qui se présentent au gouvernement dans le domaine de l'administration financière.</p>	<p>Nous étudions la question.</p>	<p>Les postes d'analystes de programmes de la Division des programmes sont compris dans la définition du groupe de l'administration financière. Les normes de classification du Groupe FI comprennent "l'examen des projets de dépenses des ministères".</p>
<p>SYSTEMES SUPPLEMENTAIRES</p>		
<p>Il y aurait lieu, pour éliminer tout double emploi, de transférer à la division des services financiers les registres autonomes pour mémoire et les systèmes comptables de la division des pensions et assurances du Secrétariat et de confronter ceux-ci avec le système comptable de la division des services financiers et le système de rapports de gestion des fonds du ministère des Approvisionnements et Services.</p>	<p>Nous avons transféré à la division des services financiers les systèmes comptables de la division des pensions et assurances et nous examinerons les registres que celle-ci tient encore pour mémoire.</p>	<p>La Division des services financiers et la Division des pensions et des assurances examinent actuellement les écritures tenues par la Division des pensions et des assurances.</p>

REPONSES A L'ETUDE DE LA GESTION ET DU CONTROLE FINANCIER

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<p>COMPTE DE L'ASSURANCE HOSPITALISATION HORS DU CANADA</p> <p>Il y aurait lieu, pour éliminer tout double emploi, de confronter d'une part le système comptable et statistique détaillé supplémentaire que la division des services financiers tient à l'égard du compte de l'assurance-hospitalisation hors du Canada et d'autre part le système comptable de cette division et le système de rapports de gestion des fonds du ministère des Approvisionnements et Services.</p>	<p>Cet examen comparatif est inutile à notre avis, car les systèmes actuels fonctionnent bien, répondent à nos besoins courants en matière d'information et de comptabilité et ne font pas double emploi.</p>	<p>En juillet 1978, ou à peu près, ce compte ne sera plus nécessaire. L'administration et la comptabilité de ce programme seront parallèles à celles du RACCM.</p>
		<p>M. LeClair Secrétaire Conseil du Trésor</p>

From the Auditor General's Office:

Mr. Rhéal Chatelain, Deputy Auditor General;
Mr. Paul Ward, Principal;
Mr. W. Cumerford, Audit Manager.

Du Bureau du Vérificateur général:

M. Rhéal Chatelain, sous-vérificateur général;
M. Paul Ward, directeur général;
M. W. Cumerford, directeur des vérifications.

From Treasury Board:

Mr. N. H. Duncan, Group Chief, Financial Policy Research and Advisory Services Division, Financial Administration Branch;
Mr. A. Silverman, Group Chief, Financial Policy Evaluation Division, Financial Administration Branch.

Du Conseil du Trésor:

M. N. H. Duncan, chef de groupe, Division de la recherche sur la politique financière et services consultatifs, Direction de l'administration financière;
M. A. Silverman, chef de groupe, Division de l'évaluation des politiques financières, Direction de l'administration financière.



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WITNESSES—TÉMOINS

At 11:00 a.m.

From the National Museums of Canada:

Mr. André Bachand, Vice-Chairman of the Board of Trustees of the National Museums of Canada; Chairman of the Special Committee on Finance and Audit of the Board of Trustees;

Ms. Jennifer R. McQueen, Acting Secretary General;

Mr. Richard Herring, Assistant Secretary General, (Planning and Administration) (Outgoing);

Mr. Dann Michols, Director, Museum Assistance Programme.

From the Auditor General's Office:

Mr. Rhéal Chatelain, Deputy Auditor General;

Mr. Raymond M. Dubois, Assistant Auditor General;

Mr. Paul Ward, Principal.

From Treasury Board:

Mr. A. Silverman, Group Chief, Financial Policy Evaluation Division, Financial Administration Branch.

At 3:30 p.m.

From the National Museums of Canada:

Mr. André Bachand, Vice-Chairman of the Board of Trustees of the National Museums of Canada; Chairman of the Special Committee on Finance and Audit of the Board of Trustees;

Ms. Jennifer R. McQueen, Acting Secretary General;

Mr. Richard Herring, Assistant Secretary General, (Planning and Administration) (Outgoing);

Mr. Arthur Trickey, Assistant Secretary General, (Finance and Administration) (Incoming);

Mr. Dann Michols, Director, Museum Assistance Programme.

(Continued on preceding page)

A 11 heures

Des Musées nationaux du Canada:

M. André Bachand, vice-président du Conseil d'administration des Musées nationaux du Canada; président du Comité spécial des finances et de la comptabilité du Conseil d'administration;

Mme Jennifer R. McQueen, secrétaire général intérimaire;

M. Richard Herring, secrétaire général adjoint, (Planification et administration) (sortant);

M. Dann Michols, directeur, Programmes d'appui aux Musées.

Du Bureau du Vérificateur général:

M. Rhéal Chatelain, sous-vérificateur général;

M. Raymond M. Dubois, vérificateur général adjoint;

M. Paul Ward, directeur général.

Du Conseil du Trésor:

M. A. Silverman, chef de groupe, Division de l'évaluation des politiques financières, Direction de l'administration financière.

A 15 h 30

Des Musées nationaux du Canada:

M. André Bachand, vice-président du Conseil d'administration des Musées nationaux du Canada; président du Comité spécial des finances et de la comptabilité du Conseil d'administration;

Mme Jennifer R. McQueen, secrétaire général intérimaire;

M. Richard Herring, secrétaire général adjoint, (Planification et administration) (sortant);

M. Arthur Trickey, secrétaire général adjoint, (Finances et administration) (nouveau);

M. Dann Michols, directeur, Programmes d'appui aux Musées.

(Suite sur page précédente)

HOUSE OF COMMONS

Issue No. 29

Thursday, June 8, 1978

Chairman: Mr. Ron Huntington

CHAMBRE DES COMMUNES

Fascicule n° 29

Le jeudi 8 juin 1978

Président: M. Ron Huntington

*Minutes of Proceedings and Evidence
of the Standing Committee on*

*Procès-verbaux et témoignages
du Comité permanent des*

Public Accounts

Comptes publics

RESPECTING:

The Auditor General of Canada's Report for the fiscal year ended March 31, 1977—Paragraphs 14.9 and 17.6—Evaluation of Pension Accounts and Canada Pension Plan—Projected Deficiency.

CONCERNANT:

Le rapport du Vérificateur général du Canada pour l'année financière terminée le 31 mars 1977—paragraphe 14.9 et 17.6—Évaluation des comptes de pension de retraite et du compte du régime de pensions du Canada—Insuffisance prévue.

WITNESSES:

(See back cover)

TÉMOINS:

(Voir à l'endos)

Third Session of the
Thirtieth Parliament, 1977-78

Troisième session de la
trentième législature, 1977-1978

STANDING COMMITTEE ON
PUBLIC ACCOUNTS

Chairman: Mr. Ron Huntington
Vice-Chairman: Mr. Lloyd Francis

Messrs.

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Andre (Calgary Centre)
Clarke (Vancouver Quadra)
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Roy (Laval)
Towers
Trudel—(20)

(Quorum 11)

Le greffier du Comité

J. D. W. Campbell

Clerk of the Committee

Pursuant to S.O. 65(4)(b)

Wednesday, June 7, 1978:

Mr. Lawrence replaced Mr. Brisco.

Conformément à l'article 65(4)(b) du Règlement

Le mercredi 7 juin 1978:

M. Lawrence remplace M. Brisco.

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MINUTES OF PROCEEDINGS

THURSDAY, JUNE 8, 1978
(40)

[Text]

The Standing Committee on Public Accounts met at 11:05 o'clock a.m. this day, the Chairman, Mr. Huntington, presiding.

Members of the Committee present: Messrs. Alexander, Andre (*Calgary Centre*), Clarke (*Vancouver Quadra*), Francis, Huntington and Lefebvre.

In attendance: From the Research Branch, Library of Parliament: Mr. E. R. Adams et Mr. R. A. Benoît.

Witnesses: From the Department of Health and Welfare: Miss A. K. Liljefors, Director, Planning and Evaluation, Income Security Programs Branch; Mr. D. Smith, Acting Director General, Financial Administration. From the Department of Finance: Mr. R. A. McLarty, Senior Economist, Social Development and Manpower Policy Division; Mr. L. Konomis, Chief, Special Projects, Government Finance Division. From the Department of Insurance: Mr. W. Riese, Chief Actuary. From the Office of the Auditor General: Mr. R. Chatelain, Deputy Auditor General; Mr. P. D. Lafferty, Assistant Auditor General. From the Treasury Board: Mr. W. A. Kelm, Director, Pension and Benefits Division, Personnel Policy Branch.

In accordance with the Standing Committee's permanent Order of Reference contained in the Standing Orders of the House of Commons, the Committee resumed consideration of the Auditor General's Report for the fiscal year ended March 31, 1977, and in particular, the following paragraphs:

14.9—Evaluation of Pension Accounts; and

17.6—Canada Pension Plan—Projected Deficiency.

Messrs. Chatelain, Lafferty, Riese, and Smith made statements and, with the witnesses, answered questions.

In accordance with a motion of the Committee at the meeting held on Tuesday, November 1, 1977, the following documents are appended to this day's Minutes of Proceedings and Evidence:

Summary prepared by the Auditor General of instances where departments or agencies made contributions exceeding the authorized amount or were increased or renewed without proper accountability on the funds previously provided. (*See Appendix "PA-78"*).

Letter to the Chairman, Standing Committee on Public Accounts, dated June 5, 1978 from Mr. R. Dubois, Assistant Auditor General, in answer to the responses of the Department of Supply and Services and the Treasury Board Secretariat, concerning the Auditor General's recommendations re the Central Travel Service. (*See Appendix "PA-79"*).

Letter to the Chairman, Standing Committee on Public Accounts, dated June 5, 1978 from the Secretary of the Treasury Board in reply to Mr. C. L. Francis' question concerning the purposes and authority for a transfer of \$500,000 from the Department of Energy, Mines and

PROCÈS-VERBAL

LE JEUDI 8 JUIN 1978
(40)

[Traduction]

Le Comité permanent des comptes publics se réunit aujourd'hui à 11 h 05 sous la présidence de M. Huntington (président).

Membres du Comité présents: MM. Alexander, Andre (*Calgary-Centre*), Clarke (*Vancouver Quadra*), Francis, Huntington et Lefebvre.

Aussi présents: Du Service de recherches de la Bibliothèque du Parlement: MM. E. R. Adams et R. A. Benoît.

Témoins: Du ministère de la Santé nationale et du Bien-être social: M^{lle} A. K. Liljefors, directeur, Planification et évaluation, Direction des programmes de la sécurité du revenu; M. D. Smith, directeur général intérimaire, Administration financière. Du ministère des Finances: M. R. A. McLarty, premier économiste, Division de la politique de promotion sociale et de main-d'œuvre; M. L. Konomis, chef, Division des finances de l'État. Du Département des assurances: M. W. Riese, actuaire en chef. Du bureau du Vérificateur général: M. R. Chatelain, sous-vérificateur général; M. P. D. Lafferty, vérificateur général adjoint. Du Conseil du Trésor: M. W. A. Kelm, directeur, Division des avantages et pensions, Direction de la politique du personnel.

Conformément à l'ordre de renvoi permanent du Comité permanent contenu dans le Règlement de la Chambre des communes, le Comité poursuit l'étude du rapport du Vérificateur général pour l'année financière terminée le 31 mars 1977 et tout particulièrement les paragraphes suivants:

14.9—Évaluation des comptes de pensions de retraite; et

17.6—Régime de pensions du Canada—Insuffisance prévue.

MM. Chatelain, Lafferty, Riese et Smith font des déclarations puis, avec les témoins, répondent aux questions.

Conformément à une motion du Comité adoptée à la séance du mardi 1^{er} novembre 1977, les documents suivants sont joints au procès-verbal et témoignages de ce jour:

Sommaire préparé par le Vérificateur général des cas où des ministères ou agences ont fait des contributions excédant les montants autorisés ou ayant été augmentés ou renouvelés sans compte rendu approprié sur les fonds déjà avancés. (*Voir appendice «PA-78»*).

Lettre au président du Comité permanent des comptes publics, en date du 5 juin 1978, de M. R. Dubois, Vérificateur général adjoint, faisant suite aux réponses du ministère des Approvisionnements et Services et du Secrétariat du Conseil du Trésor, concernant les recommandations du Vérificateur général sur le Service central des voyages. (*Voir appendice «PA-79»*).

Lettre au président du Comité permanent des comptes publics en date du 5 juin 1978, du secrétaire du Conseil du Trésor, en réponse à une question de M. C. L. Francis sur les raisons et l'autorisation d'un transfert de \$500,000 sur des crédits du ministère de l'Énergie, des Mines et des

EVIDENCE

(Recorded by Electronic Apparatus)

Thursday, June 8, 1978

[Text]

• 1105

The Chairman: Gentlemen, I see a quorum. I call this meeting to order. In accordance with the Standing Committee's permanent order of reference contained in the Standing Orders of the House of Commons, the Committee is resuming consideration of the Auditor General's Report for the fiscal year ended March 31, 1977 and, in particular, the following paragraphs: paragraph 14.9 Valuation of Pension Accounts; and paragraph 17.6, Canada Pension Plan—Projected deficiency. Those will be found on pages 201 and 228 of the English version and on pages 221 and 250 of the French version.

It is my pleasure at this time to welcome the witnesses. We have from the Office of the Auditor General Mr. Rhéal Chatelain, Deputy Auditor General; Mr. P. D. Lafferty, Assistant Auditor General; and Mr. W. E. Dixon, Principal. From the Treasury Board—on my left—we have Mr. W. A. Kelm, Director, Pension and Benefit Division, Personnel Policy Branch. Also, from the Department of Insurance, we have Mr. W. Riese, Chief Actuary, who is on my left.

Again, back to my right, we have from the Department of Health and Welfare Mr. E. A. Riedel, Director, Finance and Administration, Income Security Programs Branch; we have Miss A. K. Liljefors—I hope I have that right—Director, Planning and Evaluation, Income Security Programs Branch; and Mr. D. Smith, Acting Director General, Financial Administration.

From the Department of Finance we have Mrs. Chartier-Gauvin, Director, Social Policy Division; Mr. R. A. McLarty, Senior Economist, Social Development and Manpower Policy Division; Mr. R. G. Young, Senior Economist, Social Development and Manpower Policy Division; and Mr. L. Konomis, Chief, Special Projects, Government Finance Division.

I believe that completes the witness list.

We will start with a statement from the Deputy Auditor General. Mr. Chatelain.

Mr. R. Chatelain (Deputy Auditor General, Auditor General's Office): With your permission, Mr. Chairman, I would like to ask Mr. Lafferty to make the opening statement on my behalf.

The Chairman: Mr. Lafferty.

Mr. P. D. Lafferty (Assistant Auditor General, Auditor General's Office): Thank you, Mr. Chairman. I would like to provide a brief background to our observations on the Canada Pension Plan in paragraphs 14.9 and 17.6 in the 1977 Report of the Auditor General.

The Canada Pension Plan was introduced in 1965 as a partially funded retirement income system to be financed exclusively by employer and employee contributions. Section 110 of the Canada Pension Plan Act provides that all contributions shall be credited to the Canada Pension Plan Account, all

TÉMOIGNAGES

(Enregistrement électronique)

Le jeudi 8 juin 1978

[Traduction]

Le président: Messieurs, nous avons le quorum. À l'ordre, s'il vous plaît. Conformément au mandat dont notre Comité permanent a été saisi par la Chambre, nous allons reprendre l'examen du rapport du vérificateur général pour l'année financière se terminant le 31 mars 1977, et en particulier, des paragraphes suivants: paragraphe 14.9 (Évaluation des comptes de pensions de retraite; paragraphe 17.6, Régime de pensions du Canada—insuffisance prévue. Vous trouverez ces paragraphes aux pages 201 et 228 de la version anglaise, et aux pages 221 et 250 de la version française.

Je suis maintenant heureux de souhaiter la bienvenue aux témoins qui sont, du Bureau du vérificateur général, M. Rhéal Chatelain, sous-vérificateur général; M. P. D. Lafferty, vérificateur général adjoint, et M. W. E. Dixon, agent principal. Du Conseil du Trésor, à ma gauche, nous avons M. W. A. Kelm, directeur de la Division des avantages et des pensions, Directeur de la politique du personnel. Du Département des assurances, nous avons M. W. Riese, actuaire en chef, qui se trouve à ma gauche.

À ma droite à nouveau, nous avons, du ministère de la Santé nationale et du Bien-être social, M. E. A. Riedel, Directeur des finances et de l'administration, Direction des programmes de la sécurité du revenu; Mlle A. K. Liljefors, j'espère que je prononce bien, directrice de la Planification et de l'évaluation des programmes, Direction des programmes de la sécurité du revenu; et M. D. Smith, directeur général suppléant de l'Administration financière.

Du ministère des Finances, nous avons Mme Chartier-Gauvin, directrice de la Division de la politique sociale; M. R. A. McLarty, économiste en chef, Division de la politique de promotion sociale et de main-d'œuvre; M. L. Konomis, chef des projets spéciaux, Direction des programmes économiques et des finances de l'état.

Je crois que la liste des témoins est maintenant terminée.

Nous allons commencer par une déclaration du sous-vérificateur général. Monsieur Chatelain.

M. R. Chatelain (sous-vérificateur général, Bureau du vérificateur général): Avec votre permission, monsieur le président, j'aimerais demander à M. Lafferty de faire cette déclaration en mon nom.

Le président: Monsieur Lafferty.

M. P. D. Lafferty (vérificateur général adjoint, Bureau du vérificateur général): Merci, monsieur le président. J'aimerais vous fournir quelques données de base sur les paragraphes 14.9 et 17.6 du rapport de 1977, du vérificateur général.

Le régime de pensions du Canada a débuté en 1965, en tant que système de revenu de retraite par capitalisation partielle devant être financé exclusivement par les cotisations versées par l'employeur et les employés. Selon l'article 110 du Régime de pensions du Canada, toutes les cotisations doivent être

[Text]

pensions and supplementary benefits shall be charged to that account, and no payments shall be made in excess of the credit balance in the account.

• 1110

Our observations in Paragraphs 14.9 and 17.6 highlight and summarize information that was generally anticipated at the inception of the plan and that has been reported to Parliament in the actuarial reports and in the notes to the financial statements of the plan prepared by the Department of National Health and Welfare. The essence of the observations is that unless the rate of contributions is increased, by 1983 annual benefits will exceed contributions; by 1990, loans to the provinces will require repayment; by the year 2000, the account will be exhausted.

As further background to these observations, it is to be noted that there is no explicit provision for an automatic increase in contribution rates. Rather, Section 115 of the Canada Pension Plan Act states that any enactment to alter the general level of benefits or the rates of contributions requires a three-year period of exposure to Parliament before coming into force, and agreement by at least two thirds of the ten provinces having an aggregate not less than two thirds of the population.

The Department of National Health and Welfare has undertaken to explore alternative means of improving the notes to the financial statements of the Canada Pension Plan account to assist Parliamentarians and users of the financial statements in analysing the long-term financial implications. In addition, at the request of the department the chief actuary of the Department of Insurance has indicated to us that his next report to Parliament, scheduled for later this year, will include an estimate of unrecorded liability for future benefits payable.

Our current demonstration project on the form of the estimates, which was announced in Paragraph 8.6 of the 1977 annual report, is addressing itself in part to potential ways of improving the disclosure to Parliament of the future financial implications of all the income security programs, including the Canada Pension Plan. Our ultimate objective is to ensure that readers of the estimates and financial statements of the Government of Canada and the Canada Pension Plan account are kept appropriately informed of the long-term financial implications of the income security programs. Standards of disclosure of pension costs need to be developed in the public sector, but this is a subject requiring further study by the departments responsible for administration of the programs, as well as the Comptroller General and the Auditor General.

Thank you, Mr. Chairman.

The Chairman: Thank you very much, Mr. Lafferty.

Is there a statement from the Department of Health? Mr. Smith.

Mr. D. Smith (Acting Director General, Financial Administration, Department of Health and Welfare): Mr. Chairman, the opening remarks of the Auditor General's representative

[Translation]

portées au crédit du compte du Régime de pensions du Canada, toutes les pensions et prestations supplémentaires doivent être imputées au compte et aucun montant ne doit être payé en excédent du solde au crédit du compte.

Nos observations qui figurent au paragraphe 14.9 et 17.6 font ressortir et résumement l'information qui était prévue de façon générale au moment de l'entrée en vigueur du Régime et qui a été communiquée au Parlement sous forme de rapports actuariels et dont les notes jointes aux états financiers du Régime préparées par le ministère de la Santé nationale et du Bien-être social. Il ressort de nos observations qu'à moins que le taux des cotisations soit haussé, dès 1983, les prestations annuelles seront supérieures aux cotisations; dès 1990, les prêts consentis aux provinces devront être recouverts; dès l'an 2000, le compte sera épuisé.

Par ailleurs, on remarquera qu'il n'existe aucune disposition précise relative à la hausse automatique des taux de cotisation. L'article 115 du Régime de pensions du Canada stipule qu'un texte législatif devant modifier le niveau général des prestations ou les taux de cotisations exige ce qui suit: le Parlement doit en être saisi trois ans avant son entrée en vigueur, et il faut avoir le consentement d'au moins les deux tiers des dix provinces comptant au total les deux tiers au moins de la population.

Le ministère de la Santé nationale et du Bien-être social a entrepris l'étude d'autres moyens d'améliorer les notes jointes aux états financiers du compte du Régime de pensions du Canada afin d'aider les parlementaires et utilisateurs des états financiers à analyser les répercussions financières à long terme. En outre, à la demande du ministère, l'actuaire en chef du département des assurances nous a fait savoir que son prochain rapport au Parlement, prévu vers la fin de la présente année, comprendra une estimation du passif non inscrit pour ce qui est des futures prestations à payer.

Notre projet servant à illustrer les recommandations sous la forme du budget des dépenses (annoncées au paragraphe 8.6 du rapport annuel de 1977) se rapporte, en partie, aux possibilités d'améliorer la divulgation, au Parlement, des futures répercussions financières sur tous les programmes de garanties du revenu, dont le Régime de pensions du Canada. Nous avons comme premier objectif de veiller à ce que ceux qui utilisent le budget des dépenses et les états financiers du gouvernement du Canada et du compte du Régime de pensions du Canada soient mis au courant, de façon appropriée, des répercussions financières à long terme sur les programmes de garanties du revenu. Il est nécessaire d'élaborer, dans le secteur public, des normes de divulgation du coût des pensions; cependant, cette question doit être examinée davantage par les ministères chargés d'administrer les programmes ainsi que par le contrôleur général et le Vérificateur général.

Merci, monsieur le président.

Le président: Merci beaucoup, monsieur Lafferty.

Les représentants du ministère de la Santé ont-ils une déclaration à faire? Monsieur Smith.

M. D. Smith (directeur général suppléant, Administration financière, ministère de la Santé nationale et du Bien-être social): Monsieur le président, les remarques préliminaires du

[Texte]

indicate that the intent of Paragraphs 14.9 and 17.6 of their 1977 report was to bring to the attention of Parliament their perceived need for improvements in the information provided on the future financial implications of the Canada Pension Plan. In response, I would like to point out that the department's policy has always been to make a full and complete disclosure in this regard, and we have endeavoured to do so through the financial statements that appear annually in the Public Accounts of Canada.

In addition, further information of the sort referred to a minute ago by the representative of the Auditor General is contained in the periodic actuarial reports prepared by the chief actuary of the Department of Insurance in accordance with the Canada Pension Plan legislation and tabled in the House of Commons. These actuarial reports are prepared at least once every five years, or whenever bills are presented to Parliament to amend the act.

The notes to the 1975-76 financial statements of the Canada Pension Plan were expanded considerably in order to provide additional information to the readers. However, the department is always open to suggestions for improvement in our presentation of the Canada Pension Plan financial statements; improvements that will increase their comprehensiveness and clarity, and thus will more readily facilitate their interpretation and analysis. To that end, we are discussing this matter now with the Auditor General's office in the course of preparing statements for the 1977-78 fiscal year.

Thank you, Mr. Chairman.

The Chairman: Thank you, Mr. Smith.

Is there any further statement from our witnesses? Mr. Riese.

Mr. W. Riese (Chief Actuary, Department of Insurance): Mr. Chairman, I would like to make a few brief remarks to clarify two matters that were touched on by the Auditor General's report.

In view of the comments made in the report and the comments here this morning, I would just like to dispel any impression that might be gained that there was something significant or relevant missing in the preceding actuarial report.

In case some of the members of this Committee are wondering why the preceding report did not include a reference to the unfunded liability, I would like to say that we have generally considered the termination of this liability as a somewhat academic exercise and it somehow had not got to the top of our priority list. Now, in deference to the Auditor General and the academics, or perhaps I should say the other academics, we are going to include this determination in our next report.

There will be a few who immediately will feel an urge to liquidate this unfunded liability, I suppose in the same way some people feel an urge to climb Mount Everest simply because it is there. But there may be a number of people who will wonder whether it should be liquidated. And that is understandable because perhaps, faced with a statement of an

[Traduction]

représentant du Vérificateur général indiquent que l'objectif des paragraphes 14.9 et 17.6 du rapport de 1977 était d'attirer l'attention du Parlement sur la nécessité, telle qu'il l'apercevait, d'améliorer les informations fournies sur les conséquences financières du Régime de pensions du Canada. J'aimerais vous signaler ici que la politique du ministère a toujours été d'en faire une divulgation totale, et nous avons essayé d'y parvenir aux moyens de nos états financiers qui sont publiés annuellement dans les Comptes publics du Canada.

En outre, les autres informations mentionnées tout à l'heure par le représentant du Vérificateur général figurent dans les rapports actuariels qui sont préparés périodiquement par l'actuaire en chef du département des assurances, conformément à la Loi sur le Régime des pensions du Canada, et ces rapports sont déposés en Chambre des communes. Ils sont préparés au moins tous les cinq ans, ou chaque fois que des projets de loi sont déposés devant le Parlement dans le but de modifier la loi.

Les notes accompagnant les états financiers de 1975-1976 du Régime de pensions du Canada ont été considérablement détaillées afin de fournir d'autres informations aux lecteurs. Toutefois, le ministère est toujours prêts à accueillir de nouvelles suggestions destinées à améliorer la présentation de nos états financiers du Régime de pensions du Canada; je veux parler de suggestions qui permettraient d'assurer la bonne compréhension et la clarté de ces états financiers, facilitant ainsi, pour les lecteurs, leur interprétation et leur analyse. Dans cette optique, nous avons entamé des discussions avec le bureau du Vérificateur général pour la préparation de nos états financiers de l'année 1977-1978.

Merci, monsieur le président.

Le président: Merci, monsieur Smith.

D'autres témoins ont-ils des déclarations à faire? Monsieur Riese.

M. W. Riese (actuaire en chef du département des assurances): Monsieur le président, j'aimerais faire quelques brèves remarques afin de clarifier deux choses qui ont été mentionnées dans le rapport du Vérificateur général.

Étant donné certaines observations du rapport et certains commentaires qui ont été faits ce matin, j'aimerais dissiper toute impression selon laquelle le dernier rapport actuariel contiendrait de sérieuses lacunes.

Aucun ou certains membres de ce Comité se demanderaient pourquoi ce dernier rapport ne parlait pas d'un passif non inscrit, j'aimerais leur dire que nous avons généralement considéré la détermination de ce passif comme un exercice quelque peu académique, et cela ne figurait donc pas parmi nos priorités. Toutefois, par égard au Vérificateur général et aux théoriciens, nous sommes prêts à inclure ces données dans notre prochain rapport.

D'aucuns estimeront peut-être nécessaire de liquider immédiatement ce passif non inscrit, de la même façon qu'ils estimeraient qu'il faut à tout prix escalader le mont Everest simplement parce qu'il est là. Toutefois, d'autres personnes se demanderont s'il faut absolument le liquider. Cela est compréhensible étant donné que, devant un tel passif non inscrit, ce

[Text]

unfunded liability, it does not conjure up a vision of Mount Everest but, rather, of a gaping hole, and people are wondering whether something should be done to fill it.

Still, it is probable that few people will seriously advocate that the unfunded liability should be liquidated first because, contrary to the private pension field, it would not enhance the security of payment of pensions and, secondly, it would not enhance intergenerational equity.

With regard to the second matter, it concerns the projection of the fund in the event that there is no change in the contribution rate. All the preceding reports have included projections of this type and we have considered them relevant because there is, after all, the possibility that the plan will not be amended between now and the year 2000. Not everybody agrees with that, by the way. Mr. Geoffrey Calvert, in his book *Pensions and Survival* suggests that those projections be dropped from future studies. I do not think we would want to go that far, and I do not think the Auditor General would agree with that either. But we do think it is a rather improbable scenario and that it is more significant to focus on the projections that are made of the contribution rates that are necessary to prevent the fund from decreasing. And those, in the long run, are not very different from the contribution rates that would be necessary if there were no fund at all. Thank you.

The Chairman: Thank you. I guess we are then ready for questions, and the first one is Mr. Francis.

Mr. Francis: Mr. Chairman, when I read these reports of the Auditor General I was concerned because I think there are conclusions drawn that should have been tentative, but the observations were not expressed in any tentative way.

I heard, for example, this morning, and I am quoting:

The essence of the observations is that unless the rate of contributions is increased;

by 1983, annual benefits will exceed contributions . . .

by 1990, loans to the provinces will require repayment . . .

by the year 2000, the Account will be exhausted.

I want to go behind the assumptions for such things to take place. I know Mr. Riese is an experienced actuary and I believe he has the statutory responsibility to provide a forecast, a projection. Is that right, Mr. Riese? You are just meeting a statutory obligation imposed upon you?

Mr. Riese: That is correct.

• 1015

Mr. Francis: Well, for my first question, I want to know what you have to assume to make that projection into the future, to the year 2000. You are going to assume rates of interest earned on the money invested?

The Chairman: Mr. Riese.

[Translation]

n'est pas le mont Everest que l'on voit mais plutôt un trou béant, et on ne manquera pas de se demander s'il faudrait faire quelque chose pour le remplir.

Toutefois, ils seront certainement peu nombreux à préconiser que ce passif non inscrit soit liquidé immédiatement étant donné que, contrairement aux régimes de pensions privé, cela n'augmenterait pas la sécurité des prestations de retraites et, deuxièmement, que cela ne renforcerait pas l'uniformité entre les générations.

Ce second aspect concerne les prévisions qui sont faites au sujet de ce fonds au cas où le taux de cotisation ne serait pas modifié. Tous les rapports précédents ont inclus des prévisions de ce type et nous les avons considérées comme pertinentes étant donné qu'après tout, il est possible que le régime ne soit pas modifié d'ici l'an 2000, même si tout le monde n'est pas d'accord avec cela. M. Geoffrey Calvert, dans son livre *Pensions and Survival* estime que ces prévisions devraient être abandonnées dans les rapports ultérieurs. Je ne pense pas que nous irons si loin, et je ne pense pas que le Vérificateur général serait d'accord avec cela non plus. Toutefois, il s'agit là d'un scénario assez improbable et il est beaucoup plus important de s'occuper des prévisions qui sont faites au sujet des taux de cotisations nécessaires pour empêcher le fonds de diminuer. A la longue, ces taux ne sont pas très différents des taux qui seraient nécessaires s'il n'y avait pas de fonds du tout. Merci.

Le président: Merci. Je pense que nous sommes prêts maintenant à passer aux questions, et le premier nom que j'ai sur ma liste est celui de M. Francis.

M. Francis: Monsieur le président, certaines conclusions tirées dans le rapport du Vérificateur général auraient dû l'être, à mon avis, de façon provisoire, et non pas définitive.

J'ai entendu, par exemple, ce matin, et je cite:

Il ressort de nos observations qu'à moins que le taux des cotisations soit haussé,

dès 1983, les prestations annuelles seront supérieures aux cotisations;

dès 1990, les prêts consentis aux provinces devront être recouverts et,

dès l'an 2000, le compte sera épuisé.

J'aimerais savoir à partir de quelles hypothèses vous pouvez affirmer cela. Je sais que M. Riese est un actuaire très expérimenté et je suppose que c'est son rôle que de faire des prévisions. C'est bien cela monsieur Riese? Vous ne faites qu'assumer votre rôle?

M. Riese: C'est exact.

M. Francis: J'aimerais tout d'abord savoir sur quelles hypothèses vous vous fondez pour faire ces prévisions jusqu'à l'an 2000. Devez-vous prévoir des taux d'intérêt sur les montants investis?

Le président: Monsieur Riese.

[*Texte*]

Mr. Riese: Well, Mr. Chairman, there are a great many assumptions.

Mr. Francis: Let us take them one at a time because we could go all morning on the different assumptions.

Mr. Riese: The interest rate certainly goes into it but it is not one of the most significant factors. The rates of increases in earnings, the rates of increases in prices, mortality rates, fertility rates . . .

Mr. Francis: Tell me how confidently do you feel, you can predict rates of increase in earnings?

Mr. Riese: Well, Mr. Chairman, as far as the Canada Pension Plan is concerned, for the rates of contribution, it is not so much the actual level of the rates of increase in earnings but rather the difference between earnings and prices, the increase in earnings and the increase in prices.

Mr. Francis: In other words, you have to make assumptions not only in earnings but in prices and you have to make assumptions on inflation and the difference between average inflationary rates and earnings which will in part reflect productivity, and the prices are going to reflect distribution within the economy itself to some degree. How scientific is this kind of prediction, Mr. Riese?

The Chairman: Mr. Riese.

Mr. Riese: Mr. Chairman, we can only go on past experience and general opinion about how likely it is to prevail in the future. In these reports we chose what we considered to be a reasonable, probable set of assumptions and we made subsidiary projections using other assumptions to test for sensitivity.

Mr. Francis: Very specifically, what assumptions did you make about rates of increase in earnings for that projection to the year 2000?

Mr. Riese: In the last report the earnings are assumed to increase at 5.5 per cent per annum.

Mr. Francis: And you say this is based on past experience? What past experience shows 5.5 per cent?

Mr. Riese: Well, I think it is well known, Mr. Chairman, that earnings have been increasing rather rapidly but there are also efforts being made to hold the rates of increase in earnings and prices down.

Mr. Francis: We will all say amen to that, Mr. Riese, and I hope you are right but what I want to know is—you see, what gives me real concern is I just do not think anybody can really have much confidence in predicting what the rate of increase in earnings is going to be by the year 2000. That is a very significant margin of error in an estimate. I am not attacking you personally, sir; the profession faces that in any forecast they do on funding. The Tomenson-Alexander Study assumed a 7.2 per cent or a 7.5 per cent increase and a positive interest rate of something like 2 per cent or 2.25 per cent and to my knowledge they did not have a single reputable economist in the country supporting them in that assumption. But here you are entirely on uncharted ground, are you not?

[*Traduction*]

M. Riese: Monsieur le président, il y a beaucoup d'hypothèses.

M. Francis: Examinons-les une par une, nous avons tout le temps.

M. Riese: Le taux d'intérêt est un facteur, mais ce n'est pas le plus important. Nous devons tenir compte en effet des taux d'augmentation des revenus, des taux d'augmentation des prix, des taux de mortalité, des taux de natalité . . .

M. Francis: Vous sentez-vous assez sûr de vous lorsque vous faites des prévisions sur les taux d'augmentation des revenus?

M. Riese: Monsieur le président, en ce qui concerne le Régime de pensions du Canada et les taux de cotisations, ce n'est pas tellement le taux d'augmentation des revenus qui est important, mais plutôt la différence entre les revenus et les prix, et l'augmentation de cette différence.

M. Francis: En d'autres termes, vous devez faire des hypothèses non seulement en ce qui concerne les revenus mais aussi en ce qui concerne les prix, l'inflation et la différence entre les taux d'inflation moyens et les taux d'augmentation des revenus, ce qui reflète en partie le taux de productivité; les prix vont également refléter en partie les différents taux de croissance économique dans le pays. Dans quelle mesure cette prévision est-elle scientifique, monsieur Riese?

Le président: Monsieur Riese.

M. Riese: Monsieur le président, nous ne pouvons nous baser que sur l'expérience passée et sur ce qui, de l'avis général, va se produire à l'avenir. Dans nos rapports, nous avons choisi ce que nous avons considéré comme un ensemble d'hypothèses raisonnables et probables, et nous avons fait des prévisions auxiliaires à partir d'autres hypothèses afin de tester leur validité.

M. Francis: Plus précisément, quelles hypothèses avez-vous faites en ce qui concerne les taux de croissance des revenus d'ici l'an 2000?

M. Riese: Dans notre dernier rapport, nous avons indiqué que les revenus allaient sans doute augmenter à raison de 5.5 p. 100 par an.

M. Francis: Et vous vous êtes basé sur l'expérience passée pour affirmer cela? Comment avez-vous fait?

M. Riese: Il est bien connu, monsieur le président, que les revenus ont augmenté plus rapidement mais que, par contre, des efforts ont été déployés afin de freiner les taux d'augmentation des revenus et des prix.

M. Francis: C'est parfait, monsieur Riese, et j'espère que vous avez raison, mais, à mon avis, il est très difficile de croire vraiment à des prévisions qui portent sur le taux d'augmentation des revenus jusqu'à l'an 2000. J'ai l'impression que la marge d'erreur risque d'être très grande. Je ne vous attaque pas personnellement, monsieur, c'est votre profession qui veut cela. L'étude Tomenson-Alexander prévoit une augmentation de 7.2 p. 100 ou de 7.5 p. 100, et un taux d'intérêt positif d'environ 2 p. 100 ou 2.25 p. 100; que je sache, il n'y avait pas un seul économiste réputé dans le pays à soutenir les auteurs de cette hypothèse. Mais là, vous vous avancez sur un terrain tout à fait inconnu, n'est-ce pas?

[Text]

The Chairman: Mr. Riese.

Mr. Riese: Well, the future is certainly unknown, there is no question about that, Mr. Chairman.

Mr. Francis: So you assume, Mr. Riese, a 5 per cent increase in earnings. What do you assume in prices?

Mr. Riese: We assume that prices will increase at 3 per cent which is a differential of 2.5 per cent which is really the significant factor in those projections. If we raised those assumptions and kept the same differential the contribution rate would be essentially the same. Even if we narrowed the gap, say, to 1.5 per cent, it would not have a very substantial effect on the contribution rate. Ultimately, instead of being in the neighbourhood of 8 per cent, it might be 9 per cent.

Mr. Francis: What assumptions do you make on rate of growth of the labour force because this must affect your assumptions?

Mr. Riese: Well, Mr. Chairman, we have population projections and we have participation rates and the combination of those two determines the increase in the labour force.

Mr. Francis: But you do not prepare either of those; you take someone else's work on these. The participation rates that are forecast and the population projections, who prepares those for you?

Mr. Riese: We make our own assumptions. They are all contained in the report.

Mr. Francis: Mr. Chairman, I have known Mr. Riese for many years and I know he is thorough and I know that documentation will be behind this, no question, but the concern I have is that I just do not believe that the methodology is open to his profession to predict with the confidence that public administrators are expected to respond to.

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Mr. Riese, is it not true that you have to predict the rate of growth of the labour force, the participation in the labour force, participation by women in the labour force especially, retirement ages? Even within the Act itself there is a certain—do you feel these are significant factors?

The Chairman: Mr. Riese.

Mr. Riese: I am sorry.

Mr. Francis: Do you feel these are significant factors in your forecast—matters we are talking about, participation rates, rate of growth in the labour force, retirement ages, actual ages of retirement?

Mr. Riese: Mr. Chairman, in all actuarial projections it is necessary to make some assumptions regarding what is going to happen in the future. For that matter, I suppose you cannot be sure even of mortality, that some major breakthrough is not going to happen and everyone may live to 100 years.

[Translation]

Le président: Monsieur Riese.

M. Riese: Certes, on ne sait pas ce que l'avenir nous réserve, c'est bien évident.

M. Francis: Vous avez donc prévu, monsieur Riese, un taux d'augmentation de 5 p. 100 des revenus. Qu'avez-vous prévu pour les prix?

M. Riese: Un taux d'augmentation de 3 p. 100, soit une différence de 2.5 p. 100 avec les revenus, ce qui est le facteur essentiel de nos prévisions. Si nous augmentions ces taux tout en gardant la même différence, le taux de cotisation resterait essentiellement le même. Même si nous rapprochions ces deux taux et que la différence n'était plus que de 1.5 p. 100, par exemple, cela n'aurait pas beaucoup d'effet sur le taux de cotisation. A la limite, au lieu d'être de 8 p. 100, le taux de cotisation pourrait être de 9 p. 100.

M. Francis: Quelles prévisions avez-vous faites en ce qui concerne le taux de croissance de la population active, car c'est un facteur qui doit influencer vos hypothèses?

M. Riese: Monsieur le président, nous faisons des prévisions démographiques et des prévisions sur les taux de participation, et la combinaison de ces deux types de prévisions détermine le taux d'augmentation de la population active.

M. Francis: Mais ce n'est pas vous qui préparez tout cela, vous vous basez donc sur le travail de quelqu'un d'autre. Qui prévoit les taux de participation et les taux de croissance démographique?

M. Riese: Nous faisons nos propres hypothèses, qui figurent d'ailleurs toutes dans notre rapport.

M. Francis: Monsieur le président, je connais M. Riese depuis très longtemps et je sais qu'il est très minutieux et qu'il se base certainement sur de nombreux documents. Toutefois, ce qui me préoccupe, c'est que la méthodologie utilisée par sa profession soit suffisamment scientifique pour faire des prévisions suffisamment sûres pour que nos administrateurs publics puissent les utiliser.

M. Riese, n'est-il pas vrai que vous devez prévoir le taux de croissance de la main-d'oeuvre, la participation à la main-d'oeuvre, la participation des femmes à la main-d'oeuvre en particulier, l'âge de la retraite? Même dans la loi proprement dite, il y a certaines... ne pensez-vous pas que ce sont des facteurs significatifs?

Le président: Monsieur Riese.

M. Riese: Excusez-moi?

M. Francis: Ne pensez-vous pas que ce sont là des facteurs significatifs pour vos prévisions; je parle des taux de participation, taux de croissance de la main-d'oeuvre, âge de la retraite, âge effectif de la retraite?

M. Riese: Monsieur le président, dans toute projection actuarielle, il est nécessaire de prendre certains facteurs pour acquis quant à l'avenir. On peut même aller jusqu'à dire qu'on ne peut être sûr du facteur mortalité, que la médecine peut faire une découverte et que tout le monde se mette à vivre jusqu'à 100 ans.

[Texte]

Mr. Francis: That is about the only area I have any confidence in. I think your predictions of mortality are based on statistical evaluation which is particularly adapted to the specialties of the actuaries, but I do not believe that forecast of earnings or interest rates or participation rates are capable of actuarial forecast in the same way. Do you believe they are?

Mr. Riese: I think, Mr. Chairman, actuaries generally refer to the factors that enter into their projections as assumptions and not forecasts, and the observer is left to decide for himself how reasonable the assumptions are. I think that is about as far as we can go.

Mr. Francis: My own personal assumptions—and they may not carry much weight—I think that the rate of increase of prices will be substantially higher than you have assumed, the rate of increase of earnings will be higher. I am not at all satisfied that the difference of 2.5 per cent between the two, which is significant, is the most reasonable projection, but I realize the study is something. But does it not make quite a difference? Really, should not, in all intellectual integrity, the forecasts be something like this and say, somewhere between the year 2000 and the year 2075 or 2050, this dire result which the Auditor General warns us about might come to pass, to project with a range indicating that the techniques are really not that precise as forecasters?

The Chairman: Mr. Riese.

Mr. Riese: Mr. Chairman, I do not think I could go as far as the year 2050. Most of the projections that we have made on various combinations of assumptions bring out the same progress of the fund very roughly if the contribution rate is not changed, because this is largely a demographic effect. But as I tried to say earlier, we do not think it is that essential to focus on the progress of the fund if the contribution rate does not change because we think it is most unlikely that it will be left unchanged.

Mr. Francis: Perhaps I could come to the Auditor General at this point, Mr. Chairman.

I would like to ask the Auditor General this. Instead of the comment that was made, scaring people on what a terrible future we are going to have, would it not have been a more reasonable comment to say, we recommend to Parliament that at a five-year interval or a ten-year interval, they re-examine whether this contribution rate should be increased?

The Chairman: Mr. Chatelain.

Mr. Chatelain: Mr. Chairman, I accept that suggestion. I think it perhaps would have been more appropriate in the context of Mr. Francis' point of view, and certainly if ever we make a comment in the future on this, we will bear this in mind. Perhaps the information might have been presented in a fashion that could have been less subject to wrong interpretations. I agree with that comment and I think it is a very good suggestion.

Mr. Francis: To sum up, Mr. Chairman, it seems to me that the government's Chief Actuary is in a very difficult position. He has a statutory obligation which he will certainly fulfil, I am sure, and I would not want in any way to suggest he is

[Traduction]

M. Francis: C'est probablement le seul secteur où je n'ai pas d'inquiétude. Vos prédictions sur la mortalité sont fondées sur des statistiques qui sont particulièrement bien adaptées à la discipline des actuaires mais par contre, je ne pense pas que les prévisions sur les gains ou les taux d'intérêt ou les taux de participation puissent donner lieu au même genre de prévisions actuarielles. Pensez-vous que ce soit le cas?

M. Riese: Monsieur le président, d'ordinaire les facteurs utilisés par les actuaires pour leurs projections sont des suppositions et non des prévisions; c'est à l'observateur de décider dans quelle mesure ces suppositions sont raisonnables. Je ne pense pas que nous puissions aller au-delà de cela.

M. Francis: Mes suppositions personnelles n'ont peut-être pas beaucoup de poids je pense que le taux d'augmentation des prix sera bien plus élevé que vous ne l'avez prévu, le taux d'augmentation des gains sera plus élevé. Je ne suis pas certain du tout que la différence de 2.5 p. 100 entre les deux, qui est importante, soit la projection la plus raisonnable, mais l'étude représente tout de même quelque chose. Mais est-ce que cela ne fait pas une différence appréciable? En toute intégrité intellectuelle, ne devrions-nous pas déclarer tout simplement qu'entre l'an mille et l'année 2075, par exemple, ou 2050, ces tristes événements dont le Vérificateur général nous menace pourraient fort bien se produire, mais que pour l'instant, les techniques de prévisions de l'avenir sont insuffisantes?

Le président: Monsieur Riese.

M. Riese: Monsieur le président, je ne sais pas si nous pouvons aller jusqu'à l'an 2050. La plupart des projections que nous avons faites à partir de différentes séries de suppositions aboutissent toutes pratiquement au même résultat si les taux de contribution ne changent pas; en effet, la cause en est surtout démographique. Mais comme j'ai essayé de vous l'expliquer plus tôt, nous n'estimons pas essentiel de nous arrêter à l'évolution du fonds si le taux de contribution ne change pas parce qu'en effet il est fort peu probable qu'il ne change pas.

M. Francis: Monsieur le président, je m'adresse maintenant au Vérificateur général.

Au lieu d'avoir fait des observations sur ce terrible avenir qui nous menace, observations qui effraient les gens, n'aurait-il pas été plus raisonnable de recommander au Parlement qu'il réexamine ce taux de contribution et qu'il l'augmente le cas échéant tous les cinq ans ou tous les dix ans?

Le président: Monsieur Chatelain.

M. Chatelain: Monsieur le président, c'est une excellente suggestion. Effectivement, du point de vue de M. Francis, cela aurait peut-être été souhaitable, et en tout cas, nous en tiendrons compte à l'avenir. Peut-être aurions-nous pu présenter les choses sous une forme qui aurait été moins susceptible d'être mal interprété. Je suis d'accord avec cette observation, je pense que c'est une excellente suggestion.

M. Francis: Monsieur le président, pour résumer il me semble que l'Actuaire en chef du gouvernement se trouve dans une situation très difficile. Il a des obligations statutaires dont je suis certain qu'il s'acquittera. N'allez pas croire que je n'en

[Text]

doing anything other than that. But he will make assumptions which are the assumptions generally made by fellow members of his profession, which err on the side of small-conservative, if there is an error. They will have the effect, I suggest, of perhaps creating a greater degree of concern. They will have the effect of perhaps suggesting that the state of the fund is more distressing than it might have been otherwise.

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This is the general practice of actuaries, to lean on the side of not understating obligations. That is their training, and I respect it, and under many circumstances it is absolutely essential in private industry that that be done. But when dealing with a government plan like this, it seems to me that the public purpose is best served if those who are reviewing the situation simply call to the attention of Parliament that this is a situation with a wide range of unpredictability in it.

In the event that certain things come to pass, Parliament should establish bench-marks for review and in the events that danger signals flash at periodic intervals, then Parliament might well have to consider an increase in contributions. I do not think that should shake anybody or cause any earth to tremble. But it seems to me it is a much more sensible way of going about our business.

The Chairman: Mr. Chatelain.

Mr. Chatelain: I do not think there is any disagreement on the part of Mr. Francis as to the reasons why we included this in our report. As a matter of fact, Mr. Francis used the word that the Auditor General has "warned" Parliament and, of course, we try to inform Parliament. That was the objective in including this information in our report.

On this we looked at information that was included in the Chief Actuary's report that was tabled in Parliament, and also the notes to the financial statements that had been prepared by the Department of National Health and Welfare on the Canada Pension Plan statements. So all the information was there, but we wanted to draw attention to it to Parliament because based on the assumptions used, and based on the present legislation, the fund at some future date may not be able to meet its obligations, unless there are modifications to the legislation, or changes to the legislation, I should say. Parliament is the place where that could be made, and therefore this was the purpose really in drawing attention to this.

The Chairman: Mr. Alexander.

Mr. Alexander: Mr. Chairman, I am quite interested in the questioning of Mr. Francis. I am just wondering, Mr. Riese, it appears to me from the questioning of Mr. Francis that what we should do at this particular time is to stand still and hide our heads. I heard Mr. Francis use an expression here, "danger signals flash". Now would you in all honesty, sir, indicate to me and for the benefit of the Committee that in 1974 when there was an extract from the *Canada Pension Plan Statutory Actuarial Report No. 3*, tabled April 17, 1974, would you come to the conclusion that you were at that time indicating

[Translation]

suis pas convaincu. Mais il fait des suppositions qui sont les suppositions habituelles des membres de sa profession et qui risquent d'être trop conservatrices (avec un petit-c) lorsqu'il y a une erreur. Cela risque de fomentier des inquiétudes, de faire penser que le fonds est en plus mauvaise posture qu'il ne l'aurait été autrement.

C'est d'ordinaire ainsi que procèdent les actuaires, ils ont tendance à ne pas sous-estimer les obligations. C'est leur formation qui le veut, et c'est une position que je respecte, d'ailleurs très souvent dans l'industrie privée les circonstances rendent cette position absolument essentielle. Mais lorsqu'il s'agit d'un plan gouvernemental tel que celui-ci, il me semble que l'intérêt public serait mieux servi si ceux qui sont chargés de passer en revue la situation, se contentaient d'attirer l'attention du Parlement sur la gamme des facteurs imprévisibles que comporte la situation.

Si certains de ces événements se produisaient, le gouvernement pourrait alors établir des repères et procéder à des remises en question; si quelqu'un tirait la sonnette d'alarme à intervalles périodiques, le Parlement pourrait alors envisager d'augmenter les contributions. Je ne vois pas là de raison pour s'affoler, la terre n'en tremblera pas pour autant. Mais il me semble que c'est une façon beaucoup plus sensée de procéder.

Le président: Monsieur Chatelain.

M. Chatelain: J'ai l'impression que M. Francis comprend fort bien que nous ayons inclus cela dans notre rapport. En fait, M. Francis a repris le mot du Vérificateur général, celui-ci a «prévenu» le Parlement et bien sûr nous essayons d'informer le Parlement. C'est la raison pour laquelle nous en avons parlé dans notre rapport.

Pour ce faire, nous avons consulté le rapport de l'Actuaire en chef qui a été déposé au Parlement ainsi que les notes annexées au bilan financier qui ont été préparées par le ministère de la Santé nationale et du Bien-être social à propos des bilans du Régime de pensions du Canada. Toutes ces informations existaient donc, mais nous avons voulu attirer l'attention du Parlement car, à partir des données choisies, et tenant compte de la loi actuelle, il est possible qu'à une date future le fonds soit dans l'impossibilité de faire face à ses obligations, à moins que la loi ne soit modifiée, ou plutôt, changée. Ce serait alors au Parlement d'agir, c'est la raison pour laquelle nous avons voulu attirer l'attention sur ce fait.

Le président: Monsieur Alexander.

M. Alexander: Monsieur le président, les questions posées par M. Francis m'intéressent beaucoup. Monsieur Riese, d'après ce qui vient d'être dit à M. Francis, on pourrait en déduire qu'il ne nous reste plus qu'à nous taire et à cacher notre tête dans le sable. J'ai entendu M. Francis parler de «sonnette d'alarme». Maintenant, je vais vous poser une question précise et je vais vous demander d'y répondre en toute honnêteté. Le 17 avril 1974, un extrait du rapport actuariel statutaire numéro 3 sur le Régime de pensions du Canada fut déposé et je vous demande si c'était là une façon de prévenir

[Texte]

that there is danger and that the danger signals are now being flashed?

The Chairman: Mr. Riese.

Mr. Riese: Mr. Chairman, I do not think we signalled any danger points.

Mr. Alexander: What did you attempt to do when you tabled that report on April 17, 1974? I am looking at your Table No. 8, sir. You say you do not think there were any danger signals flashing as a result of that report. Just let me read a portion of the . . .

Mr. Riese: The *Canada Pension Plan Statutory Actuarial Report No. 3*, dated April 17, 1974, Table No. 8.

Mr. Alexander: Right. What was the benefit, or at least what was the purpose of that report? What were you attempting to do?

The Chairman: Mr. Riese.

Mr. Riese: Mr. Chairman, the report was tabled because it was a statutory requirement at the time, because amendments of the plan were being considered.

Mr. Alexander: All right. Let me ask you this. You are the Chief Actuary. You prepared that particular table. Do you today still stand by that table?

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The Chairman: Mr. Riese.

Mr. Riese: Mr. Chairman, I think I would have to say yes and no.

Mr. Alexander: Give me the yes part, then give me the no part, where have you gone wrong and where there has been a miscalculation.

Mr. Riese: From our point of view, the significant parts of the projections are usually the contribution rates that express benefits in terms of contributory earnings.

Mr. Alexander: All right.

Mr. Riese: They are very little affected by thins that happen and things that are going to happen.

Mr. Alexander: All right.

Mr. Riese: The absolute amount that I quoted tends to get a little bit out of whack.

Mr. Alexander: Out of whack. Then, what you are saying is that we should pay no attention to this table. Is that what you are saying, sir?

The Chairman: Mr. Riese.

Mr. Riese: I am sorry.

The Chairman: He is asking you . . .

Mr. Alexander: Seeing that you have said that these forecasts done by the Chief Actuary are out of whack, then, should we not pay any attention to Riese's report number three.

Mr. Riese: I am sorry, Mr. Chairman, I did not say the projections were out of whack.

Mr. Alexander: What is out of whack, sir?

[Traduction]

d'un danger qui menaçait et si vous tirez maintenant la sonnette d'alarme.

Le président: Monsieur Riese.

M. Riese: Monsieur le président, je ne pense pas que nous ayons signalé des dangers.

M. Alexander: Pour quelles raisons avez-vous déposé ce rapport le 17 avril 1974? J'ai sous les yeux votre tableau n° 8, monsieur. Vous dites que ce rapport n'était pas une façon de signaler des dangers. Je vais vous lire une partie de . . .

M. Riese: Il s'agit du rapport actuariel statutaire n° 3 sur le Régime de pensions du Canada qui est daté du 17 avril 1974; tableau n° 8.

M. Alexander: Exact. Pour quelle raison, dans quel but avez-vous préparé ce rapport? Que vouliez-vous prouver?

Le président: Monsieur Riese.

M. Riese: Monsieur le président, ce rapport a été déposé car il devait l'être en vertu des statuts puisque des modifications au plan étaient à l'étude.

M. Alexander: Très bien. Dans ce cas, vous êtes l'Actuaire en chef, c'est vous qui avez préparé ce tableau, est-ce que vous maintenez les conclusions de ce tableau?

Le président: Monsieur Riese.

M. Riese: Monsieur le président, je vous répondrai par oui et par non.

M. Alexander: Commencez par le oui, puis expliquez-moi ensuite le non, où vous êtes-vous trompé, ou y a-t-il eu erreur de calcul?

M. Riese: A notre sens, les éléments significatifs des projections sont d'ordinaire les taux de contribution qui expriment les prestations en termes de gains cotisables.

M. Alexander: Très bien.

M. Riese: Ces facteurs sont très peu touchés par ce qui se produit et ce qui se produira.

M. Alexander: Très bien.

M. Riese: Le montant absolu que j'ai cité a tendance à n'être plus tout à fait réaliste.

M. Alexander: Plus tout à fait réaliste. Dans ce cas, vous voulez dire qu'il ne faut plus tenir compte de ce tableau, c'est bien ce que vous voulez dire?

Le président: Monsieur Riese.

M. Riese: Excusez-moi.

Le président: Il vous demande . . .

M. Alexander: Puisque vous nous dites que ces prévisions faites par l'actuaire en chef ne sont plus réalistes, nous ne devons plus nous occuper du rapport numéro 3 de M. Riese.

M. Riese: Monsieur le président, excusez-moi, je n'ai pas dit que les projections n'étaient plus réalistes.

M. Alexander: Qu'est-ce qui ne l'est plus, alors?

[Text]

Mr. Riese: The significant parts, from our point of view, are the contribution rates and they have changed and will change very little.

Mr. Alexander: All right, then. Now, let me get down right to the nitty gritty. The Auditor General states that:

By 1983, annual benefits will exceed contributions.

Now, this is what your table shows, sir. It says:

Benefits and expenses will total \$753 million as compared to contributions of \$2,592,000,000.

So, can we conclude, sir, that by 1983 the annual benefits will exceed contributions? That is what your table states.

Mr. Riese: Mr. Chairman, I think it could be concluded that would be so, but it is possible it will move up one year, it could happen in 1984.

Mr. Alexander: Then that really exacerbates the situation, somewhat.

Mr. Riese: What happens is that if the earnings increase at a higher rate than predicted, first, you get more contributions in and eventually benefits will be higher, but the initial impact is to defer slightly the time at which the benefits will exceed contributions.

The Chairman: Slightly means one year or thereabouts, plus or minus?

Mr. Riese: Yes, they tend to move up.

Mr. Alexander: One year, plus or minus you find that annual benefits will exceed contributions. Is that it?

Mr. Riese: That is right.

Mr. Alexander: The next thing which the Auditor General has pointed out is that by 1990 most of the provinces will require repayment. Is that a fact?

The Chairman: Mr. Riese.

Mr. Riese: Mr. Chairman, again, all these projections are contingent on their being no change in the contribution rate and there is now a federal-provincial committee working on this matter. I wonder, Mr. Chairman, whether someone from the Department of Finance would want to comment on that.

Mr. Alexander: You have also said that there will be—and you can check me here—no change in the contribution rate. This is the assumption that you have put before the Committee. Is that what you said, sir, or did I misread you?

Mr. Riese: In the table you are looking at, the assumption is that there will be no change in the contribution rate.

The Chairman: It will remain at 3.6 per cent.

Mr. Alexander: Let us get to the next one. By the year 2000 the account will be exhausted. Do you still stand by that, sir?

Mr. Riese: Mr. Chairman, yes, if there is no change in the contribution rate, it is probable that the fund will be exhausted by the year 2000.

[Translation]

M. Riese: Les éléments significatifs, de notre point de vue, sont les taux de contribution, ils ont très peu changé et changeront très peu.

M. Alexander: Très bien. Maintenant, passons au cœur même du problème. Le vérificateur général nous dit que:

D'ici 1983, les prestations annuelles dépasseront les contributions.

Maintenant, voilà ce que nous voyons sur votre tableau, monsieur:

Les prestations et les dépenses s'élèveront à \$753 millions comparées à des contributions de \$2,792 millions.

Nous pouvons donc en conclure que d'ici 1983 les prestations annuelles dépasseront les contributions? C'est bien ce que prévoit votre tableau.

M. Reise: On pourrait effectivement le conclure, mais il est possible que cela se produise en 1984.

M. Alexander: Ce qui ne fait qu'aggraver la situation, en quelque sorte.

M. Riese: Ce qui se produit, c'est que les gains augmentent à un taux plus élevé que prévu; pour commencer, les contributions augmentent et les prestations finissent par augmenter, mais l'impact au départ est de retarder légèrement la date à laquelle les prestations dépasseront les contributions.

Le président: Légèrement, vous voulez dire un an de plus ou de moins?

M. Riese: Oui, plutôt un an de plus.

M. Alexander: Un an près, les prestations annuelles vont dépasser les contributions, n'est-ce pas?

M. Riese: C'est exact.

M. Alexander: Ensuite, le vérificateur général nous dit que d'ici 1990, la plupart des provinces exigeront des remboursements. C'est un fait?

Le président: Monsieur Riese.

M. Riese: Monsieur le président, ici encore ces projections prennent pour acquis que les taux de contribution ne changeront pas, or un comité fédéral-provincial travaille actuellement sur cette question. Monsieur le président, peut-être un représentant du ministère des Finances pourra-t-il ajouter quelque chose.

M. Alexander: Vous avez dit également que le taux de contribution ne changerait pas, reprenez-moi si je me trompe. C'est bien ce que vous avez supposé. C'est bien ce que vous avez dit ou bien me suis-je trompé?

M. Riese: Dans le tableau que vous avez sous les yeux, on prend pour acquis que le taux de contribution ne changera pas.

Le président: Il restera à 3.6 p. 100.

M. Alexander: Passons au suivant. D'ici l'an 2,000, le compte sera épuisé. Vous maintenez cette affirmation?

M. Riese: Monsieur le président, oui, si le taux de contribution ne change pas, il est probable que le fonds sera épuisé d'ici l'an 2,000.

[Texte]

Mr. Alexander: Okay. So really you stand by your forecasting in this table, subject to contribution rates being changed?

Mr. Riese: I am sorry, the assumption is that . . .

Mr. Alexander: I am not an expert. I am just trying to get assistance. You seem to be more confused than I am, sir, and I say that with a great deal of respect. You have tabled this thing for the benefit of not only Parliamentarians but the whole country, and now I have a feeling that you are sort of waffling a little bit.

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Let me ask you this. Your department is competent enough to make the required forecast in terms of seeing where the Canada Pension Plan is going. I know there has been something raised in this regard and I think you have the competency. If you do not have it, who else has it in this country? How we can approach this particular problem? There is something wrong with the funding. You have said so. Regardless of the variables and what not, you went on the basis of annual increases of 5.5 per cent and 3 per cent. Now you are trying to say yes and no: "I was right but then I was wrong." How can we around this table proceed with that kind of a conclusion, sir? You are either going to stand behind it or you are not.

Mr. Francis: That is kind of hard.

Mr. Alexander: Mr. Francis, you brought this subject up and I never interfered. I may be proceeding in the wrong way, I may not show any mercy, but at the same time we have to get on with this Canada Pension Plan because a lot of people are attacking it as it presently stands. That is all I am trying to do.

Mr. Francis: On a point of order, Mr. Chairman.

The Chairman: Mr. Francis, on a point of order.

Mr. Francis: The question is how far a witness goes under cross-examination.

Mr. Alexander: This is not a cross-examination.

Mr. Francis: It is damned close to one.

Mr. Alexander: It is pure questioning. It is no different than yours, Mr. Francis. You cross-examined viciously and hard because you wanted to make a point. You were saying that the chief actuary did not have a sufficient basis, did not take in all the variables, in order to reach the conclusions that he reached. All I am trying to find out is whether or not he stands behind them.

Mr. Francis: That is not quite what I said. Mr. Chairman, what I said was that the techniques of actuarial projection are imperfect in dealing with these matters. If you push the actuary back to a projection made at a point in the past, events may not have borne out the assumptions on which his projection was based. I think that is all the witness is saying.

Mr. Alexander: What is his point of order, sir?

[Traduction]

M. Alexander: Bien. Donc vous maintenez les prévisions que vous aviez consignées dans ce tableau, à moins que le taux de contribution ne change?

M. Riese: Je suis désolé, on suppose que . . .

M. Alexander: Je ne suis pas un expert. Je veux seulement que vous m'aidiez, et vous semblez encore plus perdu que moi, c'est avec beaucoup de respect que je vous le dis, monsieur. Si vous avez déposé ce rapport, c'est non seulement pour le soumettre aux parlementaires, mais également pour le porter à l'attention de tout le pays, et maintenant j'ai l'impression que vous reculez un peu.

Je vais vous poser une question. Votre ministère est suffisamment compétent pour faire les prévisions nécessaires, pour savoir où va le Régime de pensions du Canada. Je sais qu'on s'est posé des questions à ce sujet, et je crois que vous êtes suffisamment compétent. Si vous ne l'êtes pas, qui pourrait l'être? Comment pouvons-nous aborder ce problème? Il y a quelque chose qui ne va pas dans le financement de ce régime, vous l'avez dit. Quelles que soient les variables, vous avez pris pour acquis des augmentations annuelles de 5.5 p. 100 et de 3 p. 100. Maintenant vous me dites: «oui et non, vous avez raison, mais j'ai également tort». Comment voulez-vous que nous travaillions à partir de ce genre de conclusion? Ou vous maintenez ce que vous avez dit, ou vous ne le maintenez pas.

M. Francis: Vous êtes très dur.

M. Alexander: Monsieur Francis, je ne vous ai pas interrompu. Vous n'êtes peut-être pas d'accord sur la façon dont je procède, vous me trouvez peut-être trop dur, mais en même temps, nous devons absolument étudier ce qui se passe avec le Régime de pensions du Canada parce que beaucoup de gens attaquent le régime actuel. C'est tout ce que j'essaie de faire.

M. Francis: Monsieur le président, j'invoque le Règlement.

Le président: Monsieur Francis invoque le Règlement.

M. Francis: Il faut se demander jusqu'où un témoin peut aller sous contre-interrogatoire.

M. Alexander: Ce n'est pas un contre-interrogatoire.

M. Francis: Cela y ressemble diablement.

M. Alexander: Ce sont de simples questions. Exactement comme vous en avez posé vous-même, monsieur Francis. D'ailleurs, vous avez contre-examiné assez méchamment vous-même, car vous vouliez prouver quelque chose. Vous disiez que l'actuaire en chef n'avait pas de bases suffisantes, ne tenait pas compte de toutes les variables pour parvenir aux conclusions auxquelles il est parvenu. Pour ma part, j'essaie de déterminer s'il les maintient ou pas.

M. Francis: Ce n'est pas tout à fait ce que j'ai dit. Monsieur le président, j'ai dit que les techniques de projection actuarielles étaient imparfaites dans le cas qui nous occupe. Si vous mettez l'actuaire au pied du mur au sujet d'une projection qui a été faite dans le passé, il est possible que les événements n'aient pas confirmé dans l'intervalle des suppositions qui avaient servi de base à cette projection. C'est d'ailleurs plus précisément ce que le témoin vous dit.

M. Alexander: En quoi a-t-il invoqué le Règlement?

[Text]

The Chairman: I do not know, Mr. Alexander. There is a bit of an argument developing here between two members.

Mr. Francis: It sounds like question period.

The Chairman: Mr. Alexander.

Mr. Alexander: Just let me ask a couple of questions now. What about the problems of the provinces? I understand they are acquiring cheap money, which has certainly exacerbated the problems of the Canada Pension Plan. Is this your responsibility? Can you answer that or do I have to go to Finance, and what are we going to do about it?

The Chairman: Can you handle that, Mr. Riese?

Mr. Riese: I think it is under the Department of Finance.

The Chairman: We will go to Mr. McLarty.

Mr. R. A. McLarty (Senior Economist, Social Development and Manpower Policy Division, Department of Finance): I am sorry, I am not quite clear.

Mr. Alexander: I understand the provinces are acquiring cheap money and this is exacerbating the problems we face with the Canada Pension Plan. Are you aware of this or am I wrong? If I am close to being on target, what plans have we to overcome this very serious matter?

Mr. McLarty: The provinces are acquiring money; I think they would question your term "cheap". In the early months of 1978 the rate has been about 9.35 per cent. This is very slightly under the rate at which Ontario would be borrowing; probably about one quarter of 1 per cent. However, the securities in question are tailored to the particular needs of the Canada Pension Plan.

Mr. Alexander: Are you satisfied with that interest rate, sir?

Mr. McLarty: It is keyed to the rate at which the federal government borrows in the market, so obviously if it is related to our market rate I think that is as satisfactory a judgment as we can make.

Mr. Alexander: I understand from Mr. Riese that there is no contemplation of increased contribution rates.

Mr. McLarty: No, I think that is a misunderstanding, sir.

Mr. Alexander: Would you clear me up on that, sir?

Mr. McLarty: Yes, I will try. As an economist I rarely come to the defence of actuaries, but I think perhaps this is a question on both Mr. Francis' and Mr. Alexander's points.

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The most critical issue in the actuarial projections is the differential between earnings and price, and this has in the past been remarkably stable at about 2.5 per cent, which is the amount used in the main projections in Report No. 3. This means that there has been a change of only a few years in

[Translation]

Le président: Je ne sais pas, monsieur Alexander. J'ai bien l'impression que vous êtes en train de discuter entre vous.

M. Francis: On dirait la période des questions.

Le président: Monsieur Alexander.

M. Alexander: Maintenant, je vais vous poser une question: qu'en est-il du problème des provinces? On me dit que c'est pour elles un bon moyen d'acquérir de l'argent à bon compte, et que cela n'a fait qu'aggraver les problèmes du Régime de pensions du Canada. Est-ce que cela relève de vous? Pouvez-vous me répondre ou bien dois-je m'adresser à un représentant du ministère des Finances? D'autre part, que faisons-nous à ce sujet?

Le président: Vous pouvez répondre, monsieur Riese?

M. Riese: Je pense que cela relève du Ministère des finances.

Le président: Je donne la parole à M. McLarty.

M. R. A. McLarty (économiste principal à la Division de promotion sociale et de main-d'œuvre, Ministère des Finances): Excusez-moi, je n'ai pas bien suivi.

M. Alexander: On me dit que pour les provinces, c'est un bon moyen d'acquérir de l'argent à bon compte, et que cela ne fait qu'aggraver les problèmes posés par le Régime de pensions du Canada. Est-ce que vous êtes au courant, ou bien est-ce que je me trompe? Si je ne suis pas loin du vrai, qu'avons-nous prévu pour résoudre cette grave difficulté?

M. McLarty: Les provinces acquièrent effectivement leur argent, mais on peut contester votre expression: «à bon compte». Pendant les premiers mois de 1978, le taux a été d'environ 9.35 p. 100. C'est très légèrement inférieur au taux auquel l'Ontario emprunterait; probablement 0.25 p. 100 de moins. Pourtant, les obligations en question ont été conçues pour tenir compte des exigences particulières du Régime de pensions du Canada.

M. Alexander: Est-ce que vous êtes satisfait de ce taux d'intérêt, monsieur?

M. McLarty: C'est comparable au taux auquel le gouvernement fédéral emprunte sur le marché, c'est donc lié au taux de notre marché et, pour autant que nous puissions en juger, c'est satisfaisant.

M. Alexander: D'après ce que nous dit M. Riese, on n'envisage pas d'augmenter les taux de contribution.

M. McLarty: Non, je crois qu'il y a malentendu.

M. Alexander: Pouvez-vous m'éclairer?

M. McLarty: Oui, je vais essayer. En ma qualité d'économiste, je prends rarement la défense des actuaires, mais je vais tout de même revenir sur ce qu'ont dit M. Francis et M. Alexander.

Le point le plus important des prévisions concerne la différence entre les gains et les coûts, qui a été remarquablement stable, ces dernières années, à environ 2.5 p. 100, ce qui est le chiffre utilisé dans le troisième rapport. Ceci signifie qu'il n'y a eu que quelques années de différence dans ce que nous appe-

[Texte]

what we term the "critical years"; these are when the different series change from positive to negative in the series.

I think one of the problems there is whether you see a negative sign's appearing in one of these numbers as being a disaster or not. Given that some assumption had to be made, as you will notice on Table 8, which you referred to, there are three sets of tables. On two of these Mr. Riese and his staff have assumed different contribution rates, assuming you want different results in the future. This greatly changes the financial aspect of the thing because I think it is a question of whether it is 1983 or 1984 when there is the probability that contributions will be exceeded by benefits and expenses.

In February 1977 the Ministers of Finance and the provincial treasurers asked their officials to make a report to them on the future prospects of the plan under various alternatives, and that report is being worked on at the moment. Most of the work is being done on what will happen to the plan if no changes are made in contribution rates. The second stage, which has yet to start, will be looking at various alternative structures that might be developed for the future.

Mr. Alexander: Let me ask you this. Could you give the Committee some indication as to what the alternatives are that are being considered? Secondly, as a result of this conversation this morning do you think I would be right in coming to the conclusion that there is no danger and that I should not be worried about the state of the Canada Pension Plan?

The Chairman: Mr. McLarty.

Mr. McLarty: I think if absolutely nothing happens between now and the end of the century you should worry. But I think we have considerable time to make the necessary adjustments in that period.

Mr. Alexander: How much time do we have, sir?

Mr. McLarty: According to all the projections, and I do not think they are likely to be wrong by more than two or three years, we—and it depends on who "we" is. If it is you and I as potential recipients of Canada Pension Plan benefits, we could probably go to the year 2000 without having any change and still be sure of receiving our pensions as currently promised in legislation. If it is "we" as citizens in different provinces who have come to rely on this as a basis of capital funds, there is a much shorter time horizon. The question becomes, though, and I think most provinces would agree, that the retirement savings of Canadians are not necessarily dedicated to providing their capital needs, that the basic purpose of the plan is retirement pensions, and there is some very considerable margin of time before there is concern in that area.

Mr. Alexander: But as I understand it, you mentioned the year 2000, and according to these tables, regardless of the variables that have now been included, the account will be exhausted. We cannot wait until the year 2000; that would be my...

Mr. McLarty: No, but there is money until then. I mean, there is no...

Mr. Alexander: That is right.

Mr. McLarty: There is money until then, and you as a member of Parliament and your colleagues can, with three

[Traduction]

lons les années critiques, c'est-à-dire lorsque les séries positives deviennent négatives.

L'un des problèmes qui se pose vient du fait que l'on risque d'interpréter un signe négatif comme un désastre. Or, étant donné qu'il faut bien faire certaines hypothèses, trois séries de tableaux ont été préparées. Pour deux d'entre elles, M. Riese et son personnel se sont basés sur des taux de cotisation différents, considérant que l'on voudrait avoir des résultats différents à l'avenir. Ceci modifie considérablement l'aspect financier du problème puisque c'est en 1983 ou 1984 que les cotisations seront probablement dépassées par les prestations.

En février 1977, les ministres des Finances fédéral et provinciaux ont demandé à leurs fonctionnaires de leur préparer un rapport sur l'évolution du système, en fonction de diverses hypothèses, mais ce rapport n'est pas encore terminé. Son objectif est de déterminer ce qui se passera si l'on ne modifie pas les taux de cotisation. Ensuite, dans une deuxième étape, qui n'a pas encore commencé, nous examinerons les divers mécanismes qui pourraient être mis en place pour l'avenir.

M. Alexander: Pourriez-vous nous dire quelles sont les diverses solutions qui sont étudiées? En outre, à la suite de la conversation de ce matin, pensez-vous que j'ai raison de conclure que le régime de pensions du Canada n'est absolument pas en danger?

Le président: Monsieur McLarty.

M. McLarty: Selon moi, si l'on ne fait rien entre maintenant et la fin du siècle, vous devriez vous inquiéter. Je crois cependant que nous avons des délais considérables pour procéder aux ajustements requis.

M. Alexander: Combien de temps avons-nous?

M. McLarty: Selon toutes les prévisions, nous pouvons probablement durer jusqu'à l'an 2000, à deux ou trois ans près, sans modifications fondamentales, et en étant assurés que nous recevrons nos retraites comme promis par la loi actuelle. Lorsque je dis nous, je veux parler des bénéficiaires de prestations du régime de pensions du Canada. Par contre, si on inclut dans «nous» les citoyens des différentes provinces qui dépendent du régime pour obtenir des capitaux, les délais sont beaucoup plus brefs. La question est alors de savoir, et je suis sûr que la plupart des provinces en conviendront, si les fonds consacrés aux retraites des Canadiens doivent servir ou non à fournir des capitaux pour certaines activités. Ceci dit, je crois qu'il nous reste quand même beaucoup de temps avant de commencer à nous inquiéter à ce sujet.

M. Alexander: Vous avez mentionné l'an 2,000, mais, si j'en crois ces tableaux, le régime sera totalement épuisé à cette date, quelles que soient vos hypothèses de départ. Nous ne pouvons donc certainement pas attendre l'an 2,000 pour commencer...

M. McLarty: Non, mais il y aura des fonds jusqu'à cette date. Je veux dire qu'il n'y a pas...

M. Alexander: Certes.

M. McLarty: Il y aura de l'argent jusqu'à cette date, et vous, les députés, aurez la possibilité de modifier le taux de

[Text]

years notice, under the existing legislation change the contribution rate. That has been foreseen since the plan was introduced as the probable way in which this would happen.

The Chairman: We are running into a time problem, Mr. Alexander. Can you wind up your questioning?

Mr. Alexander: He has not answered the first part of the question: what are the alternatives being considered at this present time?

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Mr. McLarty: I am not really sure what you mean. We are really trying to sort out how big a problem it is at the moment and are beginning to look at what the range of theoretical alternatives are so people can see just how wide the differences are.

For example, if you recall the debate when the Canada Pension Plan was introduced, there are two very different alternatives. One is called a pay-as-you-go plan. I am not sure offhand which one of these it would be, but this is the one that would over time run without a fund so current contributions would meet the need to pay current benefits and expenses. That is really at one edge of the problem. At the other is the kind of requirements that, say, provincial pension standards acts require of a private employer-employee pension. That is certainly, in my view at least, not an appropriate standard by which to judge a national pension plan but it provides another extreme. We hope to produce over the next year projections on what is involved in those alternatives and a range of alternatives between them for consideration and discussion.

Mr. Alexander: I guess I am finished, but will we be able to rely on your projections given the fact that Mr. Francis is a little concerned about our ability—and I do not mean to throw any disparaging thoughts on Mr. Francis' submission—to account for all the factors?

Mr. McLarty: I hope we can continue to give you sufficient time to make the necessary adjustments, but I think no projection is ever right except by accident. All the factors in the economic or the real world cannot be really taken into account in any projection, but given normal standards I think ours as reliable as you are likely to get.

Mr. Alexander: You will be as reliable as Mr. Riese.

Mr. McLarty: I think Mr. Riese and his people have been, in terms of the critical issues of forecasting the need to change contribution rates and the critical years, remarkably accurate.

Mr. Alexander: Good, thank you, sir.

The Chairman: Mr. Lefebvre.

Mr. Lefebvre: Thank you, Mr. Chairman. Some of the questions that I will ask were brought up by both Mr. Alexander and Mr. Francis, but I want to get a couple of items

[Translation]

cotisation, avec un préavis de trois ans. Ceci avait d'ailleurs été prévu, lorsque le régime fut mis en place.

Le président: Je crois que nous allons avoir un problème de temps, monsieur Alexander. Pourriez-vous terminer vos questions?

M. Alexander: Dans ce cas, pourriez-vous quand même répondre à la première partie de ma question, c'est-à-dire quelles sont les diverses hypothèses qui sont étudiées actuellement?

M. McLarty: Je ne sais pas très bien le sens de votre question. En effet, pour l'instant, nous essayons de déterminer l'ampleur du problème éventuel, nous examinons donc les diverses hypothèses théoriques à envisager.

Ainsi, si vous vous rappelez le débat qui avait eu lieu lorsque l'on avait proposé le Régime de pensions du Canada, il y a deux solutions tout à fait différentes. L'une d'entre elle est une sorte de système qui s'autofinance. L'expression n'est peut-être pas tout à fait exacte, mais elle veut dire qu'il s'agirait d'un fonds qui, au bout d'un certain temps, serait financé de façon que les cotisations soient suffisantes pour payer les prestations et frais correspondants. L'autre système est basé sur les dispositions incluses dans les lois provinciales relatives aux fonds de retraite privés. Selon moi, ces dispositions ne sont certainement pas adéquates pour un régime national, mais elles permettent de délimiter l'autre extrême. Dans l'année qui vient, nous espérons avoir des prévisions sur les conséquences de ces deux hypothèses et des hypothèses intermédiaires.

M. Alexander: Mon temps de parole est sans doute écoulé, mais je voudrais, avant de terminer, vous demander si nous pourrions faire confiance à vos prévisions, étant donné les préoccupations de M. Francis quant à nos possibilités de tenir compte de tous les facteurs indispensables, ceci dit sans vouloir critiquer M. Francis?

M. McLarty: J'espère que nous pourrions toujours vous donner suffisamment de délais pour procéder aux ajustements nécessaires, mais je dois bien reconnaître qu'aucune prévision n'est jamais tout à fait exacte. En effet, tous les facteurs du monde économique et social ne peuvent être vraiment pris en compte dans ce genre de prévisions. Par contre, étant donné nos critères habituels, je crois que nos prévisions sont aussi bonnes que possible.

M. Alexander: Nous pourrions donc vous faire autant confiance qu'à M Riese?

M. McLarty: Je crois que les prévisions de M. Riese sur les problèmes fondamentaux liés à la modification des taux de cotisation et aux années critiques, sont remarquablement précises.

M. Alexander: Très bien. Merci.

Le président: Monsieur Lefebvre.

M. Lefebvre: Merci, monsieur le président. Certaines des questions que je voulais poser ont déjà été abordées par M. Alexander et M. Francis, mais je voudrais quand même avoir

[Texte]

clear in my mind because I am not an expert on pension plans and I would like to get it clearer.

I agree with Mr. Francis when he says if the Auditor General or someone as creditable as him in high office makes a statement that by the year 2000 the Canada Pension Plan may be broke—this made headlines, I believe, last year or the year before—it gets a lot of people nervous. I am sure my colleagues like myself were contacted by various people wondering what kind of a pension plan Parliament had voted. People who are in their early forties now are wondering whether or not anything is going to be left in that plan when they get to retirement age.

I think the last gentleman who spoke in reply to Mr. Alexander said that there is not going to be too much problem up until the year 2000, if I understood correctly. It may be beyond 2000 where the major problem is. What I would like to know is what meetings are going on right now within the department and also with the provinces? Could you be a little bit more specific? What is the deadline when Parliament must make changes to the act to ensure that there will be adequate funding for the years ahead? I also understand that this has to be in conjunction with the provinces, and it would take the permission or the approval of provinces representing two thirds of the population of Canada, I think it is. If I go back to your opening statement, agreement by at least two thirds of the ten provinces having an aggregate not less than two thirds of the population. In other words, what is the countdown on this? When must Parliament act to ensure that there will be moneys available for persons who have contributed by that time maybe 30 or 40 years into this plan?

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Mr. McLarty: That is a difficult question to answer. There are a number of countdowns. If 2000 is the year in which contribution rates would absolutely have to be raised in order to maintain benefits, and give or take two or three years I expect it will be, then given the legislation as it now stands, a decision would have to be made by 1997.

Mr. Lefebvre: By 1997. We will mark that down but we may not be here. You may be here but we may not.

Mr. McLarty: That is the year I should start getting mine, so I am concerned.

Mr. Lefebvre: Then 1997 is the deadline, in other words.

Mr. McLarty: Give or take two or three years.

Mr. Lefebvre: That is when Parliament must act to ensure that contributions . . .

Mr. McLarty: . . . meet benefits. That would be if you went on a pure pay-as-you-go basis. There are a number of reasons short of full funding in the private plan sense for which you might want to have a fund of some nature. Many people feel that something like a fund able to meet four years' benefits is really nice to have in your pocket in order to avoid the need for rapid and sharp changes. That is sort of administrative; it gives

[Traduction]

certaines précisions, car je ne suis pas un expert en matière de régimes de retraite.

Tout d'abord, je suis d'accord avec M. Francis, lorsqu'il dit que nous avons certainement des raisons de nous inquiéter quand le vérificateur général et des gens aussi crédibles qui lui affirment qu'en l'an 2000 le régime de pensions du Canada aura fait faillite. Ceci a d'ailleurs fait les gros titres des journaux l'an dernier, si je ne me trompe. Mes collègues ont certainement, tout comme moi, reçu des demandes de gens leur demandant si le Parlement savait ce qu'il faisait lorsqu'il avait accepté ce genre de régime. Des gens qui sont maintenant dans la quarantaine se demandent si le régime aura ou non fait faillite, lorsqu'ils atteindront l'âge de la retraite.

En réponse à M. Alexander, on vient de nous dire qu'il n'y aura pas de problème grave jusqu'à l'an 2000. Par contre, si j'ai bien compris, c'est après cette date que la situation risque d'être difficile. J'aimerais donc savoir si vous discutez déjà de ce problème, au sein du ministère et avec les provinces? Pourriez-vous nous donner des précisions là-dessus? En outre, quelle est la date limite à partir de laquelle le Parlement devra absolument modifier la loi, pour garantir la solvabilité du régime à l'avenir? Il faut également que les modifications se fassent avec l'approbation des provinces, représentant deux tiers de la population, si je ne me trompe. Si je retourne en effet à votre déclaration préliminaire, il faut obtenir l'accord des dix provinces avec au moins deux tiers de la population du Canada. Quelle est donc la date limite? Quand le Parlement devra-t-il agir pour assurer que le Régime aura toujours des fonds afin de payer les retraites des gens qui y auront cotisé pendant 30 ou 40 ans?

M. McLarty: C'est là une question à laquelle il est difficile de répondre, car il y a plusieurs sortes de dates limites. En effet, si l'on estime que c'est en l'an 2000 qu'il faudra absolument relever les taux de cotisation, pour accorder le même type de prestations, et si l'on estime qu'il peut y avoir une marge d'erreur de deux ou trois ans, il faudra alors absolument prendre une décision en 1997.

M. Lefebvre: Nous prenons note de cette date, mais nous ne serons peut-être plus ici. Je dis ceci pour nous, par pour vous.

M. McLarty: Soyez certain que cette date m'intéresse, puisque c'est l'année à laquelle je prendrai ma retraite.

M. Lefebvre: Donc 1997 est la date limite?

M. McLarty: A deux ou trois ans près.

M. Lefebvre: C'est donc à ce moment-là que le Parlement devra absolument avoir pris une décision pour assurer que les cotisations . . .

M. McLarty: . . . sont suffisantes pour payer les prestations. C'est du moins ce qu'il faudrait pour un système autofinancé. Sans aller jusqu'au système privé, il y a certaines raisons pour lesquelles il faudrait avoir un régime de cette nature. En effet, beaucoup de gens estiment qu'il est bon d'avoir un régime disposant de fonds suffisants pour payer des prestations pendant quatre ans, ce qui évite d'avoir à procéder à des modifica-

[Text]

people better opportunity for financial planning and this sort of thing. There are also views—and these are very difficult to calculate—that, in order to maintain a fairly constant level of contribution between generations, you need a fund that smooths out the sort of hump that the baby bonus had in it, and there should be a fund.

Each of these reasons for which you might want some amount in a fund on a continuing basis, or on a temporary basis in the smoothing-out-the-hump idea, brings the time at which a decision has to be made closer and closer to us.

Mr. Lefebvre: In other words, if we wait.

Mr. McLarty: If you waited until 1997 you would be pretty desperate.

Mr. Lefebvre: Right. There might be a hell of a big jump in the rate of contributions.

Mr. McLarty: Because of the way the plan is set up currently, things get critical for provinces from a financial management point of view—I should not say critical; uncomfortable might be a better way to put it—some years before there is any need to worry about the plan from a citizen's benefit point of view.

Mr. Lefebvre: In other words, 1997 is fine, but by that time the provinces that have borrowed hundreds of millions of dollars from the plan would be in difficulty. The deadline should be brought forward more. Taking into consideration both the person who is waiting on his pension cheque and the financial difficulties that, as you said, the provinces would find themselves in, what would the date be then?

Mr. McLarty: As I say, because of the forecasting difficulties that Mr. Francis and Mr. Alexander brought up, I am not sure what the date would be, but the ministers of finance and provincial treasurers have ordered people like me to report to them within the next year or two. We are reporting in a series of stages, but we are currently working on it.

• 1200

Mr. Lefebvre: All right. You are not in a position to reveal that.

Mr. McLarty: It is not that I cannot reveal it. I do not know the right answer.

Mr. Lefebvre: We will just have to assume it is not 1997.

Mr. McLarty: No.

Mr. Lefebvre: It may be 1990.

Mr. McLarty: Well, it is sometime.

Mr. Lefebvre: I am very happy that the Auditor General agreed with Mr. Francis that we must avoid throwing a fright into Canadian citizens waiting for their pension cheques. It may have been inadvertence, but because of your position and the headlines which were made by these statements, I am glad you agree with that. I have another question.

[Translation]

tions rapides et brutales. Il s'agit en quelque sorte d'une protection administrative, permettant de mieux planifier le financement du régime. D'autres estiment qu'afin de maintenir un niveau relativement constant de cotisations, d'une génération à l'autre, il faut mettre en place un régime prévoyant la situation qui se posera lorsque prendront leur retraite les gens qui sont nés à l'époque de l'explosion démographique, après la guerre.

Les raisons pour lesquelles il faut donc avoir un régime soit continu, soit plus ou moins temporaire, pour tenir compte de l'explosion démographique, rapprochent évidemment la date à laquelle la décision devra être prise.

M. Lefebvre: En d'autres termes, si nous attendons . . .

M. McLarty: Si vous attendez jusqu'à 1997, la situation sera plutôt désespérée.

M. Lefebvre: Très bien. Ceci signifie qu'il y aura peut-être une augmentation considérable des cotisations?

M. McLarty: Étant donné le régime actuel, la question critique sera la gestion financière des provinces. En fait, je ne devrais pas dire critique mais plutôt inconfortable. Ceci se produira avant que nous ayons même à nous préoccuper des prestations payées aux citoyens.

M. Lefebvre: En d'autres termes, la date de 1997 est peut-être bonne, mais, à ce moment-là, les provinces qui ont emprunté des centaines de millions de dollars au Régime seront en difficulté. Ceci signifie qu'il faut rapprocher cette date limite. Si l'on tient compte à la fois des prestations qu'il faudra payer aux particuliers et des difficultés financières que connaîtront les provinces, quelle est alors la date limite?

M. McLarty: Étant donné les difficultés inhérentes à toute prévision, comme l'ont précisé M. Francis et M. Alexander, je ne puis vous donner de date exacte, mais je puis vous dire que les ministres des Finances fédéral et provinciaux ont ordonné à leurs spécialistes de leur produire un rapport d'ici un an ou deux. Nous procédons donc actuellement à la préparation de ce rapport, par étapes.

M. Lefebvre: Vous n'êtes donc pas en mesure de nous en parler, pour l'instant?

M. McLarty: Ce n'est pas que je ne puis en parler, mais simplement je ne connais pas la bonne réponse.

M. Lefebvre: Nous devons donc simplement considérer que la bonne date ne sera pas 1997?

M. McLarty: Non.

M. Lefebvre: Ce sera peut-être 1990?

M. McLarty: Ce sera autre chose que 1997.

M. Lefebvre: Je suis très heureux que le vérificateur général soit convenu, avec M. Francis, que nous devons éviter de créer la panique chez les Canadiens. Les gros titres des journaux, l'an dernier, ont peut-être été le résultat d'inadvertance, mais je suis heureux de constater votre accord. J'aimerais maintenant poser une autre question.

[Texte]

The Chairman: You are making a statement that Mr. Chatelain does not agree with. I wonder if you will allow him to reply.

Mr. Lefebvre: I thought I saw him nod his head.

Mr. Chatelain: Thank you, Mr. Chairman. We try to be a factual as possible. Our objective, as I said a while ago, was to draw Parliament's attention to information that was already available, but as auditors reporting on the fairness of financial statements, we had to draw attention to the fact that these financial statements perhaps did not provide all this information, let us say, in one area or in the same books or in the same set of accounts. So, this was our purpose, to draw the attention of Parliament to that fact. Now, mind you, perhaps in doing that, especially in stating again another fact, that if the act was not changed, especially regarding contributions, in accordance with projections and based on assumptions as well, and based on the present rate of contributions, the fund would be exhausted at a certain time in the future—now, again this is based I think on verifiable fact and also on these assumptions that were discussed this morning. The important thing was to draw Parliament's attention, because only there can action be taken to change that position.

I indicated, I think in reply to a comment made by Mr. Francis, that perhaps we could have put more emphases on the fact that contributions could be increased by an act of Parliament, and therefore that would change the whole situation.

Mr. Lefebvre: I agree with you completely. Going to the public accounts, Mr. Chairman, on page 15.15 we have a list there of the loans that have been made to the provinces. It has probably been explained to us before but I cannot remember where. What amount are the provinces allowed to borrow? Is it 100 per cent of the contributions from each province or is it a certain percentage of the amount collected in each province? And what is the interest rate paid on these loans? Mr. Alexander may have asked this but I did not get the reply. Is it the same interest to every province? In other words, is it one set amount that is charged in interest to each province that borrows money from the fund?

The Chairman: Mr. Konomis.

Mr. L. Konomis (Chief, Special Projects, Government Finance Division, Department of Finance): Yes, Mr. Chairman. The provinces borrow moneys in proportion to the contributions emanating from that province. The pie is divided up in that proportion.

Mr. Lefebvre: Right. But 100 per cent of their contributions?

Mr. Konomis: Well, there is a certain surplus available each month and there is a running total of contributions from each of the provinces in Canada, and that available amount of money is divided up percentage-wise pro rata.

Mr. Lefebvre: Yes. Available to each province.

Mr. Konomis: That is right. If contributions have come from the Province of Ontario to the extent of, say, 50 per cent of contributions over a period of time, they would get 50 per cent of whatever is available at that point.

[Traduction]

Le président: Vous venez de faire une déclaration que M. Chatelain n'approuve pas. Pourrait-il répondre?

M. Lefebvre: Je pensais qu'il me signifiait son accord.

M. Chatelain: Merci, monsieur le président. Je dois dire que nous essayons d'être aussi prêts des faits que possible. Notre objectif, comme je l'ai dit il y a un instant, était d'attirer l'attention du Parlement sur les informations existantes; ceci dit, à titre de vérificateur comptable, ayant à juger de l'exactitude des états financiers, nous nous devons d'indiquer que ces états financiers ne fournissent peut-être pas toutes les informations pertinentes, sous une forme synthétique. Nous voulions donc simplement attirer l'attention du Parlement là-dessus. Ce faisant, nous avons précisé que, si la loi n'est pas modifiée, surtout en ce qui concerne les taux de cotisation, en fonction des diverses prévisions réalisées à partir de certaines hypothèses et du taux actuel de cotisation, le régime serait vraisemblablement épuisé à un certain moment. Ici encore, ces prévisions peuvent être vérifiées, tout comme les hypothèses dont nous avons discuté ce matin. Le point important, quant à nous, était que le Parlement s'intéresse au problème, puisque c'est lui qui peut prendre les mesures nécessaires pour rectifier la situation.

En réponse à une remarque de M. Francis, j'ai dit que nous aurions peut-être dû insister davantage sur le fait que les cotisations peuvent être augmentées par voie législative, ce qui modifierait tout le contexte.

M. Lefebvre: Je suis tout à fait d'accord avec vous. Si je passe maintenant aux comptes publics, à la page 15:16, j'y vois une liste de prêts qui ont été accordés aux provinces. On a sans doute donné des explications là-dessus auparavant, mais je ne m'en souviens pas. Pourriez-vous donc me dire quel est le montant maximum que les provinces peuvent emprunter? S'agit-il de 100 p. 100 des cotisations provenant de chaque province ou d'un certain pourcentage de ce montant? En outre, quel est le taux d'intérêt? M. Alexander a peut-être posé cette question, mais je n'ai pas saisi la réponse. Le taux d'intérêt est-il le même pour chaque province? S'agit-il là d'un système unique et généralisé?

Le président: Monsieur Konomis.

M. L. Konomis (chef des projets spéciaux, finances de l'État, ministère des Finances): Oui, monsieur le président. Les provinces peuvent emprunter en proportion des cotisations qu'elles ont fournies. C'est comme cela que le gâteau est réparti.

M. Lefebvre: Très bien. Peuvent-elles emprunter jusqu'à concurrence de 100 p. 100 de leurs cotisations?

M. Konomis: Chaque mois, on calcule le total des cotisations émanant de chaque province et du surplus disponible, lequel est alors réparti au prorata.

M. Lefebvre: Pour chaque province?

M. Konomis: C'est cela. Si les cotisations venant de l'Ontario représentent 50 p. 100 du total, sur une certaine période, la province aura alors 50 p. 100 de ce qui est disponible. C'est là le principe.

[Text]

Mr. Lefebvre: Right.

Mr. Konomis: As to the interest rate, all of the provinces—yes, they do get the same interest rate, and that interest rate or the calculation of that rate is specified in the Canada Pension Plan Act. Since the loans are made out for 20-year terms, the Act specified that the interest rate shall be determined from the yields of Government of Canada bonds having terms to maturity of 20 years or more.

Mr. Lefebvre: And what is that rate right now?

Mr. Konomis: The most current rate is just under 9.5 per cent.

Mr. Lefebvre: So if a province borrowed money tomorrow from its allocation, it would be paying that rate?

Mr. Konomis: Roughly that rate, yes.

Mr. Lefebvre: For the 20 years ahead.

Mr. Konomis: That is right.

Mr. Lefebvre: One last question, Mr. Chairman. We are talking hundreds of millions of dollars. I would like to get it down to a little bit less money. What is the maximum amount paid right now per month to an individual on the Canada Pension Plan, and what is the projection for the next five years, if that is not too far ahead? Similarly, what is he contributing per year right now and what are the projections for the next five years?

• 1205

The Chairman: Miss Liljefors.

Miss A. K. Liljefors (Director, Planning and Evaluation, Income Security Programs Branch): We certainly do not have projections for the next five years for the maximum amount of CPP benefits payable, but as of this year the maximum retirement pension payable under the Canada Pension Plan was \$194.44 a month.

Mr. Lefebvre: But that changes every year, does it not?

Miss Liljefors: Yes it does.

Mr. Lefebvre: What are you going to be paying next year?

Miss Liljefors: That depends on the three-year average of the year's maximum pensionable earnings. That number is the maximum upon which you are allowed to contribute to the Canada Pension Plan, and that changes each year in accordance with legislation.

Mr. Lefebvre: And that is set for April 1 of every year, is it?

Miss Liljefors: No, January 1 of each year. It is operated on a calendar-year basis.

An hon. Member: It changes according to a formula.

Mr. Lefebvre: Yes, but what is the formula? In other words, you do not wait until December 31 to tell me what I will be eligible for on January 1.

Miss Liljefors: The year's maximum pensionable earnings rise by 12.5 per cent a year right now until such time that it will catch up to the average industrial wage level in Canada, and at such time it will grow at that rate, at the same rate as the average industrial wage.

[Translation]

M. Lefebvre: Très bien.

M. Konomis: En ce qui concerne le taux d'intérêt, c'est le même pour toutes les provinces, et il est calculé selon les critères précisés dans la Loi sur le régime de pensions du Canada. Les prêts étant accordés pour 20 ans, la loi précise que le taux d'intérêt sera déterminé en fonction du taux de rendement des obligations du Canada parvenant à maturité au bout de 20 ans ou plus.

M. Lefebvre: Quel est actuellement ce taux?

M. Konomis: Le plus récent est un peu inférieur à 9,5 p. 100.

M. Lefebvre: Si une province empruntait donc demain, sur la base de ce à quoi elle a droit, elle paierait ce taux d'intérêt?

M. Konomis: Oui, à peu de chose près.

M. Lefebvre: Pendant les 20 ans.

M. Konomis: C'est cela.

M. Lefebvre: Une dernière question, monsieur le président. Nous avons parlé, jusqu'à maintenant, de centaines de millions de dollars, mais j'aimerais, si vous me le permettez, revenir à une échelle un peu inférieure. Actuellement, quel est le montant maximum par mois et par personne versé au titre du régime de pensions du Canada, et, si ce n'est pas trop loin, quelle est la projection pour les cinq prochaines années? De même, quelle est actuellement la contribution annuelle et quelles sont les projections pour les cinq prochaines années?

Le président: Mademoiselle Liljefors.

Mlle A. K. Liljefors (directeur, planification et évaluation des programmes, Programmes de la sécurité du revenu): Nous n'avons certainement pas de projection pour les cinq prochaines années pour les prestations maximales payables au titre du RPC, mais cette année le montant maximum était de \$194.44 par mois.

M. Lefebvre: Mais cela change tous les ans, n'est-ce pas?

Mlle Liljefors: Oui, en effet.

M. Lefebvre: Que paierez-vous l'an prochain?

Mlle Liljefors: Cela dépend de la moyenne, sur trois ans, des gains maximum annuels ouvrant droit à une pension. C'est le montant maximum pour lequel vous pouvez contribuer au régime de pensions du Canada, et, selon la loi cela change tous les ans.

M. Lefebvre: Et c'est déterminé au 1^{er} avril chaque année, n'est-ce pas?

Mlle Liljefors: Non, au 1^{er} janvier de chaque année. C'est basé sur l'année civile.

Une voix: Cela change selon une formule.

M. Lefebvre: Oui, mais quelle est la formule? Autrement dit, vous n'attendez pas au 31 décembre pour me dire que je serai admissible le 1^{er} janvier.

Mlle Liljefors: Les gains maximum annuels ouvrant droit à pension augmentent de 12,5 p. 100 par année, jusqu'à ce qu'ils rattrapent le niveau du salaire industriel moyen au Canada, et à ce moment-là ils adopteront le même taux de croissance.

[Texte]

Mr. Lefebvre: What is the maximum amount in contributions per year right now?

Miss Liljefors: It is 3.6 per cent combined employee-employer contributions on the band of earnings between \$1,000 and \$10,400, which would make it . . . Does anyone have a fast calculator? I am sorry, I did not bring it with me.

Mr. Lefebvre: You were all ready to reply to questions in the hundreds of millions of dollars. I threw you off by asking dollar-and-cents questions.

Miss Liljefors: It is \$338.40. That is the combined employee-employer rate.

Mr. Lefebvre: Okay. Is that also set at the same time, using a similar formula? In other words, depending on what the maximum amount of the pension cheque will be, you then set the maximum amount of contribution.

Miss Liljefors: No. The number that determines the maximum amount of the retirement pension payable in a year, as well as the maximum amount of contributions payable in the year, is what we call the year's maximum pensionable earnings, and that is the maximum on which you can contribute in any year.

Mr. Lefebvre: And it cannot cost you a combination of more than \$338.40 as of now.

Miss Liljefors: In 1978.

Mr. Lefebvre: Okay. To get the maximum pension, a person must have contributed . . . what is it, 10 years?

Miss Liljefors: No, a person must have contributed to the Canada Pension Plan at the maximum for his or her entire contributory period, less a certain percentage of months. For everybody the contributory period began on January 1, 1966, or at age 18, whichever came later, so it is not 10 years. For the people who were 18 in 1966, their contributory period is 47 years.

Mr. Lefebvre: Thank you.

The Chairman: Mr. Clarke.

Mr. Clarke: Thank you, Mr. Chairman. May I ask the Auditor General about paragraph 17.6. The numbers given in the second paragraph of that section are the same as what Mr. Riese was giving us. Does that mean that the Auditor General's office used the actuarial services of Mr. Riese in obtaining the information for this paragraph?

• 1210

The Chairman: Mr. Chatelain.

Mr. Chatelain: Mr. Chairman, we used the information that had been provided in the report by Mr. Riese—the reports prepared by Mr. Riese.

Mr. Clarke: The Auditor General's office did not take any steps on its own to verify the actuarial projections of that report.

Mr. Chatelain: Could I ask Mr. Lafferty?

The Chairman: Mr. Lafferty.

Mr. Lafferty: Thank you, Mr. Chairman. No, Mr. Clarke, we did not. We considered doing this. Normally if you looked

[Traduction]

M. Lefebvre: Actuellement, quelles sont les contributions annuelles maximum?

Mlle Liljefors: Dans la fourchette des revenus de \$1,000 à \$10,400, c'est 3.6 p. 100 des contributions employeur-employés, ce qui ferait . . . Quelqu'un a-t-il une calculatrice? Je regrette, je ne l'ai pas apportée.

M. Lefebvre: Vous étiez prête à répondre en termes de centaines de millions de dollars. Je vous ai déjouée en posant des questions de sous et de dollars.

Mlle Liljefors: C'est \$338.40. C'est le taux combiné employeur-employés.

M. Lefebvre: Très bien. Est-ce aussi déterminé au même moment avec une formule semblable? Autrement dit, vous fixez le montant maximum des contributions selon le montant maximum des chèques de prestations.

Mlle Liljefors: Non. Le chiffre déterminant le montant maximum de pension versé en une année, ainsi que les contributions maximum payables dans cette année, est ce que nous appelons les gains annuels ouvrant droit à pension, c'est cela le maximum pour lequel vous pouvez contribuer chaque année.

M. Lefebvre: Et actuellement cela ne peut vous coûter plus de \$338.40.

Mlle Liljefors: Pour 1978.

M. Lefebvre: Très bien. Pour obtenir la pension maximum, un particulier doit avoir contribué . . . combien d'années, 10?

Mlle Liljefors: Non, sauf un certain pourcentage de mois, une personne doit avoir contribué au régime de pensions du Canada au maximum pendant toute sa période contributive. Pour tout le monde, la période contributive a débuté le 1^{er} janvier 1966, ou à l'âge de 18 ans, selon le cas, donc ce n'est pas 10 ans. Pour les personnes qui étaient âgées de 18 ans en 1966, la période contributive est de 47 ans.

M. Lefebvre: Merci.

Le président: Monsieur Clarke.

M. Clarke: Merci, monsieur le président. Puis-je poser une question au vérificateur général sur le paragraphe 17.6. Les chiffres donnés dans le deuxième paragraphe de cet article sont les mêmes que ceux que nous a fournis M. Riese. Cela signifie-t-il que le bureau du Vérificateur général a fait appel aux services d'actuaire de M. Riese pour obtenir ces renseignements?

Le président: Monsieur Chatelain.

M. Chatelain: Monsieur le président, nous avons utilisé les renseignements contenus dans le rapport de M. Riese . . . les rapports préparés par M. Riese.

M. Clarke: Le Bureau du Vérificateur général a-t-il vérifié les projections actuarielles sur ce rapport?

M. Chatelain: M. Lafferty pourrait-il répondre?

Le président: Monsieur Lafferty.

M. Lafferty: Merci, monsieur le président. Non, monsieur Clarke, nous ne l'avons pas fait. Nous y avons pensé. Habituel-

[Text]

at a private sector auditor, the auditor's opinion is linked to the actuarial opinion and the actuary is normally an independent actuary.

Mr. Clarke: Yes.

Mr. Lafferty: Because of the work that Mr. Riese has done, we have considered, do we as Auditor General of Canada need independent actuarial advice or not? At this stage of our auditing and after a look at these programs, we decided not to get independent actuarial advice, but we have established contacts with some people to consider whether or not we should go that way or not. So it is an open question right now.

Mr. Clarke: All right. Now, the figure used there, 3.6 per cent of contributory earnings, and I think Ms. Liljefors has just explained, if the YMPE is the same as contributory earnings, are those terms synonymous for the purpose of the calculation?

Miss Liljefors: Not quite. There is also a threshold of earnings, and if you earn less than that you do not contribute to the Plan. In other words, in 1978 if you earned less than a thousand dollars, you do not contribute to the Canada Pension Plan. Contributions are calculated on the band of earnings between that threshold and the year's maximum pensionable earnings.

Mr. Clarke: All right. When the calculations were done—I think this will be to Mr. Riese—did Mr. Riese's calculations take into account the fact that contributory earnings are increasing at present at the rate of 12.5 per cent?

The Chairman: Mr. Riese.

Mr. Riese: Yes, we did, Mr. Chairman.

Mr. Clarke: All right. Is that increase statutory?

Miss Liljefors: It is statutory. As I mentioned earlier, at such time as the year's maximum pensionable earnings catches up to the average industrial wage level, then it will not increase at 12.5 per cent, but at the same rate at which the average industrial wage level is increasing.

Mr. Clarke: If it is statutory, then the rates of contributions are increasing, but under the Canada Pension Plan Act itself.

Miss Liljefors: It is not the rates of contributions. It is the absolute amount of contributions.

Mr. Clarke: All right. Under the powers that Parliament has, including the three years notice and so on, there is the agreement by at least two thirds of the provinces—that is easy to calculate—and an aggregate of not less than two thirds of the population. That would imply that at least one of Ontario or Quebec would have to agree. Or is Quebec counted in this calculation at all?

Miss Liljefors: Quebec is a province for the purposes of the Canada Pension Plan, yes. And since Ontario has . . .

Mr. Clarke: But to get two thirds of the population, is it correct that you would have to have Ontario or Quebec?

[Translation]

lement, dans le secteur privé, l'opinion du vérificateur est liée à celle de l'actuaire, et l'actuaire est habituellement indépendant.

M. Clarke: Oui.

M. Lafferty: A cause du travail effectué par M. Riese, nous sommes demandés si le Vérificateur général du Canada avait besoin des conseils d'actuaire indépendants? A cette étape de notre vérification et après avoir étudié les programmes, nous avons décidé de ne pas rechercher l'avis d'un actuaire indépendant, mais nous avons communiqué avec certaines personnes pour étudier si nous devons agir de cette façon. Donc la question n'est pas résolue.

M. Clarke: Très bien. On a donné le chiffre de 3,6 p. 100 des gains contributifs, et je pense que M^{lle} Liljefors vient d'expliquer que cela correspond aux gains annuels maximum ouvrant droit à pension, les deux sont-ils synonymes pour ce qui est du calcul?

Mlle Liljefors: Pas tout à fait. Il y a également un seuil de revenu, si vous gagnez moins que cela, vous ne contribuez pas au régime. Autrement dit, si vous avez gagné moins de \$1,000 en 1978, vous n'avez pas contribué au régime de pensions du Canada. Les contributions sont calculées dans la fourchette de revenu entre ce minimum et les gains maximums annuels ouvrant droit à pension.

M. Clarke: Très bien. Lorsqu'on a effectué les calculs—je pense que cela s'adresse à M. Riese—M. Riese a-t-il tenu compte du fait que les gains contributifs augmentent actuellement au taux de 12,5 p. 100?

Le président: Monsieur Riese.

M. Riese: Oui, monsieur le président.

M. Clarke: Très bien. Cette augmentation est-elle automatique?

Mlle Liljefors: C'est automatique. Je le répète, jusqu'à ce que les gains annuels maximums ouvrant droit à pension atteignent le niveau de la moyenne des salaires industriels, à ce moment-là ils n'augmenteront plus de 12,5 p. 100, mais au même taux que la moyenne des salaires industriels.

M. Clarke: C'est automatique, alors le taux des contributions augmente, mais au titre même de la Loi sur le régime de pensions du Canada.

Mlle Liljefors: Ce ne sont pas les taux de contribution. C'est le montant total des contributions.

M. Clarke: Très bien. Selon les pouvoirs du Parlement, y compris l'avis de trois ans et ainsi de suite, il y a l'accord d'au moins les deux tiers des provinces—c'est facile à calculer—et d'au moins deux tiers de la population. Cela impliquerait qu'au moins l'Ontario ou le Québec devrait être d'accord. Où tient-on compte du Québec dans ce calcul?

Mlle Liljefors: Pour ce qui est du régime de pensions du Canada, le Québec est une province, oui. Et comme l'Ontario a . . .

M. Clarke: Mais pour obtenir les deux tiers de la population, vous devez avoir l'Ontario et le Québec?

[Texte]

Miss Liljefors: You must, by definition, have Ontario because Ontario has more than a third of Canada's population.

Mr. Clarke: More than a third.

Miss Liljefors: Yes. But Quebec does not have a third of Canada's population.

Mr. Clarke: All right. Now then, Quebec would not need to agree. All right, you have answered that. You must have Ontario, not necessarily Quebec.

Miss Liljefors: That is correct.

Mr. Clarke: Since Quebec seems to have its own pension plan, how does that affect the decision? At the same time, because I think it is tied in there, why do we see Quebec in the list of borrowers from the federal government, albeit at a very small amount?

Miss Liljefors: There are certain types of persons residing in Quebec who do contribute to the Canada Pension Plan. I am afraid that I probably could not specify who they are because that really falls within the jurisdiction of the Minister of National Revenue.

Mr. Clarke: All right. I do not think Mr. Riese ever was able to answer the question about the projected changes in interest rates that Mr. Francis first brought up. We heard from Mr. McLarty about the just less than 9.5 per cent present rate. Could Mr. Riese tell us what the projection was on interest rates?

• 1215

The Chairman: Mr. Riese.

Mr. Riese: Mr. Chairman, the assumptions in the main projections in our report were that the interest rates would level off at 6.5 per cent but again we include in our reports projections on other assumptions that indicate what a difference in interest rate would make. The interest rate does play a relatively small part in the projection of the contribution rates.

Mr. Clarke: All right. Mr. Riese, on page 202, in the last part of Paragraph 14.9, we are told that the increased superannuation benefits paid due to indexation amounted to so-and-so and that large amount, \$126 million in the current year, in excess of their share of contributions to the account was charged to current revenue, budgetary expenditures. When you made your last projection, obviously that had not happened yet. How will this diversion of benefit payments from the account affect your future calculations?

Mr. Riese: I am sorry, Mr. Chairman, I think that does not deal with the Canada Pension Plan.

The Chairman: It is supplementary retirement benefits account.

Mr. Clarke: Okay. We are not considering that just now?

The Chairman: It is out of context, I think, with your line of questioning.

[Traduction]

Mlle Liljefors: Par définition vous devez avoir l'Ontario parce qu'il représente plus du tiers de la population canadienne.

M. Clarke: Plus du tiers?

Mlle Liljefors: Oui. Mais le Québec n'a pas le tiers de la population canadienne.

M. Clarke: Très bien. Alors il n'est pas nécessaire que le Québec soit d'accord. Très bien, vous avez répondu à cela. Il faut l'Ontario, mais pas nécessairement le Québec.

Mlle Liljefors: En effet.

M. Clarke: Puisque le Québec semble avoir son propre régime de pensions, comment cela affecte-t-il la décision? Similairement, lorsque parce que je pense que c'est pertinent, pourquoi le Québec est-il parmi les listes des emprunteurs du gouvernement fédéral, quoique ce soit une très petite somme?

Mlle Liljefors: Certaines personnes résidant au Québec contribuent au régime de pensions du Canada. Je crains de ne pouvoir préciser qui elles sont parce que cela relève de la compétence du ministre du Revenu national.

M. Clarke: Très bien. Je crois que M. Riese n'a pas pu répondre à la question soulevée d'abord par M. Francis au sujet des changements projetés dans les taux d'intérêt. M. McLarty nous a parlé de l'augmentation de tarif d'un peu moins de 9.5 p. 100. M. Riese pourrait-il nous dire quelles étaient les projections sur les taux d'intérêt?

Le président: Monsieur Riese.

M. Riese: Monsieur le président, selon les dispositions contenues dans les projections principales de notre rapport les taux d'intérêt se stabiliseraient à 6.5 p. 100, mais là encore nous avons inclu dans notre rapport des projections à partir d'autres hypothèses indiquant les effets possibles d'un différent taux d'intérêt. Les taux d'intérêt n'ont qu'une importance relativement minime dans la projection des taux de contribution.

M. Clarke: Très bien. Monsieur Riese, au bas du paragraphe 14.9 à la page 202 on nous dit que l'augmentation des pensions de retraite payées selon l'indexation se chiffre à tant, et que le montant de 126 millions de dollars pour l'année en cours dépassant la part de contributions au fonds a été perçu sur le revenu actuel, les dépenses budgétaires. Évidemment cela ne s'était pas encore produit lorsque vous avez fait votre dernière projection. Comment cette diversification des paiements de pensions à partir du fonds va-t-elle affecter vos calculs futurs?

M. Riese: Je regrette, monsieur le président, je pense que cela ne touche pas au régime de pension du Canada.

Le président: C'est le fonds de prestations de retraite complémentaire.

M. Clarke: Très bien. N'est-ce pas ce que nous étudions maintenant?

Le président: Je pense que cela n'a rien à voir avec votre question.

[Text]

Mr. Clarke: All right. I am glad to have that clarification. I would like to ask Mr. Kelm a question; he has been ignored today. I heard him at a pension conference once explaining the manipulation of the interest rates, that there were certain excess earnings on the ordinary account—if I can call it that. I am sorry if I do not have the terms quite correctly—which were left to accumulate there while the indexed account was showing a deficit because it was only earning so much and the payments out of that account were increasing.

Could Mr. Kelm comment on that and tell us how that would affect the discussion we have been having this morning?

Mr. W. A. Kelm (Director, Pension and Benefit Division, Personnel Policy Branch, Treasury Board): It is not really related. We have been talking about the Canada Pension Plan and that is not a fully funded plan hence you get lower interest rates, whereas the PSSA account is a funded plan with a larger account and hence interest rates would be much more important. But it is not really related to the Canada Pension Plan at all.

Mr. Clarke: Okay. Thank you, Mr. Chairman. That is all.

The Chairman: Thank you. Mr. Andre.

Mr. Andre: Thank you, Mr. Chairman. I just want clarification on a question that was answered earlier. These loans made to the province from the CPP account are for capital expenditures only. Is that the implication? Or are they for anything the provinces deem? I see I got an affirmative But they are for 20-year terms?

Mr. McLarty: So far.

Mr. Andre: To get back to this table that was referred to by my colleague, Mr. Alexander, the actuarial table, it indicates that cash flow to the provinces will be negative by 1982, agreed there is a year or two slush there. This plan started in 1965. Correct? If the loans are 20-year loans, at first look it will not be possible to obtain any of these funds from the province because they will have had 20-year loans. Where is that negative cash flow going to come from?

Mr. McLarty: There are two parts to the answer to this. The cash flow is shown as a net amount so that when the proceeds, the contributions less expenses and benefits, lent to the provinces are exceeded by the total of interest and repayment. This is really a net cash flow and it goes negative. Currently, there are both contributions and interest coming in, so there will be new loans going out right up until the nineteen-nineties or the turn of the century.

• 1220

The Chairman: So the fund stops growing at 1990 and we get to a negative cash flow.

Mr. McLarty: We get to a negative cash flow in gross terms when the fund stops growing, but in net terms, in terms that the provinces are no longer getting enough both to cover the interest and at some future date repayment, in the dates shown it is only when the growth in the fund is less than the interest payments on the outstanding liability.

[Translation]

M. Clarke: Très bien. Je suis ravi d'avoir cet éclaircissement. J'aurais une question pour M. Kelm, on l'a ignoré aujourd'hui. Lors d'une conférence sur les pensions, je l'ai entendu expliquer comment on manipulait les taux d'intérêt, qu'il y avait certains excédents de revenu au fonds ordinaires—si je puis dire. Je regrette de ne pas avoir le terme exact—qu'on laissait s'accumuler, alors que le fonds indexé affichait un déficit parce que les revenus étaient tant, et que les paiements de ce fonds augmentaient.

M. Kelm pourrait-il commenter cela et nous dire comment cela porte sur la discussion que nous avons eue ce matin?

M. W. A. Kelm (directeur, Avantages et pensions, Direction de la politique du personnel, Conseil du Trésor): Ce n'est pas vraiment lié. Nous avons parlé du régime de pensions du Canada, ce régime n'est pas entièrement consolidé, ce qui fait que les taux d'intérêt sont plus bas, alors que celui de la FPC est un régime consolidé avec un fonds plus important, et il s'ensuit que les taux d'intérêt seraient beaucoup plus importants. Mais cela n'a vraiment rien à voir avec le Régime de pensions du Canada.

M. Clarke: Très bien. Merci, monsieur le président. C'est tout.

Le président: Merci. Monsieur Andre.

M. Andre: Merci, monsieur le président. Je veux seulement un éclaircissement sur une question déjà répondue un peu plus tôt. Les prêts accordés aux provinces à partir du fonds du RPC sont uniquement pour les dépenses en capital. Est-ce la condition? Ou est-ce pour tout ce que les provinces veulent? Je vois qu'on a répondu oui . . . mais c'est pour une période de 20 ans?

M. McLarty: Jusqu'ici.

M. Andre: Revenons à ce tableau auquel mon collègue M. Alexander a fait allusion, ce tableau d'actuaire, il indique que la liquidité des provinces sera nulle d'ici 1982, d'accord, à une année ou deux près. Ce régime a débuté en 1965. N'est-ce pas? Si les prêts sont pour une période de vingt ans, au premier abord il semble impossible d'obtenir des provinces aucun montant de ces fonds parce qu'elles ont des prêts de vingt ans. D'où viendra cette liquidité négative?

M. McLarty: La réponse est en deux volets. Les bénéfices disponibles sont indiqués comme un montant net; donc lorsque le total des intérêts et des remboursements excédera les bénéfices, les contributions moins les dépenses et les revenus, prêtées aux provinces . . . Ce sont vraiment les bénéfices disponibles nets, et ils sont négatifs. Actuellement, nous touchons les contributions et les intérêts, il y aura donc de nouveaux prêts à effectuer jusqu'en 1990 ou à la fin du siècle.

Le président: Le fonds se stabilise donc en 1990, et nous n'avons plus de bénéfices disponibles.

M. McLarty: En termes bruts, il n'y a plus de bénéfice disponible lorsque le fonds se stabilise, mais en termes nets, cela veut dire que les provinces ne reçoivent plus suffisamment pour verser les intérêts et, un peu plus tard, les remboursements; pour les dates données, cela se produira seulement

[Texte]

Mr. Andre: The provinces after 1982 will be able to reloan their interest that they are paying, less the difference between contributions and benefits.

Mr. McLarty: The interest they pay will be more than the new loans that are going to them, unless some change is made in the interim. The other point—and this is the sort of thing Public Servants debate at times—the loans now are for 20 years but are callable by the Minister if required for purposes of the payment of benefit. The question is whether we should continue to issue 20-year callable bonds or begin to shorten the term within the next 10 years or so. It is six of one and half a dozen of the other.

Mr. Andre: Concern was expressed by Mr. Francis that the presentation may have frightened some people who are on pension or near pensionable age. And for an old fellow like Mr. Francis, I can understand that concern. But for young fellows like Mr. Alexander and myself who still have to pay taxes, the frightening thing about this is we are faced with a tax increase. Within the next five years, if we are not going to have a federal-provincial battle—using that as a sort of political reality that provinces are not likely to react kindly to a situation in which they are faced with a negative cash flow collectively to finance a federal program—the political reality is that something has to be done about this program within the next five years, not 22 years.

Those who will still be paying taxes within five years have a concern about the soundness of this program. Therefore, it is only right and proper, I would suggest, that the Auditor General sound the alarm bells and let Parliament and government know that the time to act is now.

I believe I caught the remark that there are current discussions taking place at the official level between federal and provincial people. Is it possible for the officials of Finance or Health and Welfare to inform the Committee about what status these discussions are at and when recommendations might be coming forward? Is there any particular time-table that is now contemplated as being possible regarding bringing forward amending legislation before the House of Commons?

The Chairman: Mr. McLarty.

Mr. McLarty: I am secretary of that committee and I do not think it really is possible—not for any lack of desire but our time-table has been shattered so badly. Because of promises I have made in the past, I hate to make new ones. But there are a number of stages still to go.

We have been working basically on trying to analyse what the implications of the existing plan are in the longer term for the Canadian economy and for the financial structure of the retirement income system itself.

This is not something that is completely within our own control. As you probably know the Government of Quebec has

[Traduction]

lorsque la croissance du fonds sera moindre que les intérêts versés sur les obligations en souffrance.

M. Andre: Après 1982, les provinces pourront prêter à nouveau les intérêts qu'elles paient, moins la différence entre les contributions et les prestations.

M. McLarty: A moins qu'il y ait des changements d'ici là, les intérêts qu'elles paient seront plus élevés que les nouveaux prêts qu'elles vont obtenir. L'autre aspect, et c'est le genre de choses que les fonctionnaires discutent de temps à autre, c'est que les prêts courent maintenant sur une période de 20 ans, mais sont dénonçables par le ministre, si nécessaire, dans le but de payer les prestations. La question est de savoir si nous devons continuer d'émettre des obligations dénonçables de 20 ans, ou commencer à raccourcir la période aux dix prochaines années à peu près. C'est bonnet blanc et blanc bonnet.

M. Andre: M. Francis a dit que l'exposé aurait pu effrayer certaines personnes qui sont près de la retraite ou à la retraite. Je comprends très bien cette préoccupation de la part d'une personne âgée comme M. Francis. Mais pour des jeunes hommes comme M. Alexander et moi-même qui doivent encore payer des impôts, ce qui est effrayant, c'est que nous faisons face à une augmentation d'impôts. Au cours des cinq prochaines années, si nous n'avons pas de bataille fédérale-provinciale, on peut avec réalisme prévoir que les provinces réagiront mal à une situation où collectivement elles n'auront plus de revenu disponible pour financer un programme fédéral, la réalité politique, c'est qu'il faut faire quelque chose au sujet de ce programme dans les cinq prochaines années, pas dans 22 ans.

Ceux qui auront encore à payer des impôts dans les cinq prochaines années se posent des questions quant à la solidité de ce programme. Donc je pense qu'il est tout à fait indiqué que le vérificateur général sonne l'alarme et fasse savoir au Parlement et au gouvernement qu'il faut agir maintenant.

Je crois avoir entendu dire qu'il y a actuellement des discussions au niveau officiel entre le gouvernement fédéral et les provinces. Est-il possible que les fonctionnaires du ministère des Finances ou de la Santé et du Bien-être informent le comité sur l'état de ces discussions et nous disent à quel moment des recommandations seront présentées? Y a-t-il un calendrier quelconque d'envisagé où l'on pourrait peut-être présenter des amendements à cette loi à la Chambre des communes?

Le président: Monsieur McLarty.

M. McLarty: Je suis le secrétaire du comité, et je ne pense pas qu'il soit vraiment possible, non par mauvaise volonté, mais parce que notre calendrier en a vraiment pris un coup. Étant donné les promesses que j'ai faites par le passé, j'hésite à en faire d'autres. Mais il y a encore un certain nombre d'étapes à parcourir.

Nous avons surtout essayé de préciser les conséquences à long terme du régime actuel sur l'économie canadienne et sur la structure du système lui-même de revenus pour les retraités.

C'est quelque chose qui ne relève pas entièrement de notre compétence. Comme vous le savez probablement, le gouverne-

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recently had a commission studying retirement incomes which is called the *Cofirentes Report* and the Ontario government has a Royal commission which is having hearings on other aspects of the plan. I would expect that when we make our report to the ministers, if they think the report is worth giving to the public, they probably will, and they would also certainly be making much of the information public in their discussions. I just have no idea because most of the work has been almost academic.

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As you may know from the debate going on in the United States, this is an area where there is very little information on savings and wealth and its effect on the economy. The United States' social security plan, which is very different from our Canada Pension Plan and accounts for a lot more of the savings in the U.S. economy, is in sort of the critical years or much closer than they are in our case in the use of that term; a lot of the questions are just questions of, "what can we do," not, "when are we going to do it"? We are really experimenting with a lot of information collection and analysis. I find it very difficult to predict when the material will be available.

Mr. Andre: You are not operating under any directive from Cabinet or the ministers as to report by such-and-such a date?

Mr. McLarty: There was no date set. I am trying to remember the instructions. I think we were to be as expeditious as possible, but there is no deadline that I am aware of for the report.

Mr. Andre: I guess this is to the Auditor General. Has there been any formal reaction from the Minister of National Health and Welfare or the Minister of Finance to the comments in the Auditor General's Report?

Mr. Chatelain: No, Mr. Chairman, we obtained comments from the Deputy Minister of Health and Welfare last year before we included this note in our audit report, and also from the Deputy Minister of Finance before we included the first note in our audit report, because that one deals with the accounts of Canada, but only on the factual content of these notes, and we obtained agreement to do so. We did not get any other comments than what was provided here this morning really.

Mr. Andre: Well, Mr. Chairman, just in conclusion, I say that I think it is well that this subject has come up, and has been disclosed in this way. It is obviously extremely complex and probably beyond our competence to get into great details, but there certainly are some political questions in terms of philosophy, if you like, of this type of plan, and what the programs are. I think we are within our rights, and probably may be obliged as a Committee, to request of Cabinet or the responsible ministers, a statement of position and proposed action, and some timetable so that the House and the people, may be assured that a situation which is currently being red-flagged, is being addressed and is being addressed in a proper manner, and that at some point in time, a solution or alternative solutions will be brought forward for discussion by Parliament.

[Translation]

ment du Québec a chargé une commission d'étudier les revenus des retraités, ce qui a donné lieu au rapport Cofirentes. Le gouvernement de l'Ontario a constitué une commission royale qui tient des audiences sur d'autres aspects du régime de pensions. Je crois que, lorsque nous leur aurons soumis notre rapport, les ministres le rendront public s'ils jugent que cela en vaut la peine, ce qu'il feront probablement, et qu'ils en parleront également au cours de leurs discussions.

Comme il est ressorti du débat en cours en ce moment aux États-Unis, on a très peu de renseignements au sujet des épargnes, de la richesse, et de leurs effets sur l'économie. Le régime de sécurité sociale américain, qui est très différent du régime de pensions du Canada et compte pour une part beaucoup plus importante des épargnes aux États-Unis, en est à un stade critique. Il s'agit beaucoup plus de se demander ce que nous pouvons faire et non pas quand nous allons le faire. Nous essayons toutes sortes de méthodes de collecte et d'analyse des données. Il m'est très difficile de prévoir quand ces renseignements seront disponibles.

M. Andre: Le Cabinet ou les ministres ne vous ont pas demandé de faire rapport à une date donnée?

M. McLarty: On n'a pas fixé de date. J'essaie de me souvenir des instructions. Je pense qu'on nous a demandé de le faire le plus rapidement possible, mais on n'a pas fixé de date limite pour la présentation du rapport.

M. Andre: Je suppose que vous le présentez au vérificateur général. Le ministre de la Santé nationale et du Bien-être social et le ministre des Finances ont-ils apporté une réponse officielle aux commentaires contenus dans le rapport du vérificateur général?

M. Chatelain: Non, monsieur le président, nous avons obtenu les commentaires du sous-ministre de la Santé et du Bien-être l'année dernière, avant d'inclure cette note dans notre rapport de vérification, et ceux du sous-ministre des Finances avant d'inclure la première note dans notre rapport, parce qu'il s'agit des comptes du Canada. Nous avons obtenu leur accord. Nous n'avons pas obtenu de commentaires autres que ceux qui ont été fournis ici ce matin.

M. Andre: En conclusion, j'estime que c'est une bonne chose que cette question ait été soulevée et mise au jour de cette façon. Elle est, évidemment, extrêmement complexe et nous n'avons probablement pas la compétence nécessaire pour en étudier tous les détails, mais il n'en reste pas moins que les principes qui sous-tendent ce genre de régime comportent des aspects politiques. Le comité a le droit et est peut-être obligé de demander au Cabinet ou aux ministres responsables d'exposer leur position et leurs projets, afin que la Chambre et la population soient assurées qu'on prend les mesures appropriées dans les circonstances et qu'à une date ultérieure, on soumettra une ou des solutions possibles au Parlement pour discussion.

[Texte]

The Chairman: Thank you, Mr. Andre. Mr. Riese and Mr. McLarty, I sensed that perhaps there is some thought that we might be moving from a funded plan over to a cash-flow plan, say, similar, although I do not know whether it is similar to Alberta. They just take all the donations and deposit them in the Consolidated Revenue Fund there, I believe, and . . .

Mr. McLarty: You are speaking of the Public Service Plan?

The Chairman: Yes. Is there a change in the rules in the considerations that are going on?

• 1230

Mr. McLarty: Well, that is almost a question of history. The rules are not terribly clear under the existing plan. If you remember, the initial proposal by Miss LaMarch was for a pay-as-you-go plan, which you call a purchase cash flow plan, with a small administrative fund. At the same time and in the discussions the province of Quebec proposed to establish, I think it would be better to say, a substantially funded plan rather than a fully funded plan and because both governments were concerned to have a similar, although not identical régime, but one that would allow Canadians to transfer their rights from wherever they went in Canada, there was a compromise solution which was something that was neither fish nor fowl, sir. And that is really what we have now. I should admit having been a provincial official at that time, so my views may not reflect those of the government of Canada. As it was set up then, there was really almost a decision not to decide on which direction it would go when a decision had to be made on that. And I think it is not clear in the legislation that a fund to accommodate any degree of benefits was intended but that the fund which resulted from the compromise was just that, a fund which resulted from the compromise, not a fund intended to be at a certain level in actuarial or program terms.

The Chairman: I am almost sorry I asked that question.

Mr. McLarty: I am sorry it was not answered long before I got involved in trying to analyse the consequences too.

The Chairman: Well, if we come back to this table, I gather, Mr. Riese, that the contribution rates within the private sector are being adjusted on an annual or five-year-basis to prevent the negative cash flow that is showing up on the table on the Canada Pension Plan. Is there an ongoing actuarial adjustment in the private sector on pension plans to prevent the situation that is showing up here?

Mr. Riese: Mr. Chairman, in the private sector the contribution rate is generally set to accumulate sufficient funds during the active lifetime of the contributors to payroll pensions. That is the concept of a fully funded plan. And it tends to vary very little except to the extent that actuarial deficiencies develop and are liquidated. Whereas this plan was set up, as Mr. McLarty pointed out, as a partially-funded plan. Initially the contribution rate was struck considerably in excess of what would be required for current payments. Even-

[Traduction]

Le président: Merci, monsieur Andre. Monsieur Riese et monsieur McLarty, il me semble qu'on s'en va vers un régime autofinancé plutôt que fondé, un peu comme celui de l'Alberta, bien que je n'en sois pas trop sûr. Dans cette province, tous les dons et les dépôts sont versés dans le Fonds du revenu consolidé, je crois, et . . .

M. McLarty: Vous voulez parler du régime de la Fonction publique?

Le président: Oui. Y a-t-il un changement dans le Règlement ou les critères qui sont appliqués?

M. McLarty: C'est presque une question historique. Les règles ne sont pas très claires dans le régime actuel. Si vous vous souvenez, M^{lle} Lamarsh avait proposé à l'origine un régime qui s'autofinancerait au fur et à mesure, et qui disposerait d'un petit fonds pour les dépenses administratives. En même temps, la province du Québec proposait d'établir un régime qui serait largement financé plutôt qu'un régime de pleine capitalisation parce que les deux gouvernements voulaient avoir des régimes semblables mais non identiques, qui permettraient aux Canadiens de transférer leurs fonds partout au Canada. On est parvenu à un compromis qui n'est ni chair ni poisson. Et c'est ce que nous avons maintenant. J'étais fonctionnaire provincial à l'époque, et mes opinions ne reflètent peut-être pas celles du gouvernement du Canada. A cette époque, on a presque décidé de ne pas décider quelle direction on allait adopter, lorsqu'il a fallu faire un choix. La loi ne précise pas clairement qu'on avait l'intention de créer un fonds pouvant verser n'importe quelle prestation, mais c'est en fait ce qui est résulté du compromis, ce n'était pas un fonds qui devait être fixé à un niveau donné, du point de vue de l'actuaire ou du programme.

Le président: Je regrette presque d'avoir posé cette question.

M. McLarty: Je regrette qu'on n'y ait pas répondu avant que j'essaie d'analyser les conséquences.

Le président: Si nous revenons à ce tableau, monsieur Riese, je crois que le taux des cotisations dans le secteur privé est rajusté tous les ans ou tous les 5 ans, afin de ne pas avoir de sorties de fonds comme on peut le voir sur le tableau du Régime de pensions du Canada. Dans le secteur privé, procède-t-on au rajustement actuariel des régimes de pension à intervalles réguliers afin de prévenir le genre de situation qu'on voit ici?

M. Riese: Monsieur le président, dans le secteur privé, le taux des cotisations est fixé de façon à accumuler assez de fonds durant la période active des contribuables. Ce sont des régimes de pleine capitalisation. Il y a très peu de variations, sauf les insuffisances actuarielles qui sont liquidées au fur et à mesure. A l'origine, comme M. McLarty l'a souligné, ce régime était un régime partiellement financé. Le taux des cotisations a été fixé à un niveau bien supérieur à ce qui était nécessaire pour verser les prestations requises. Il faudra inévi-

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tually it will have to be adjusted to at least equal the benefits that are payable.

The Chairman: Now, in your inexact science, you are a science of assumptions and projections, you have obviously been putting many man-years of work in on this. If the plan were to remain consistent within the very compromised set of rules that exist as just described by Mr. McLarty, what should the contribution rate be?

Mr. Riese: I am not sure, Mr. Chairman, if I understand the question correctly. But, for instance, if it were desired to prevent the fund from decreasing—and presumably this would be one point that the provinces would be interested in because whenever you talk about the fund being exhausted it presupposes that the provinces are ready to refund the loan—the contribution rate would have to be gradually increased, beginning about in the early nineteen-nineties.

• 1235

The Chairman: If we go back to your table, that rate in the nineteen-nineties should move from 3.6 to 4.52 per cent.

Mr. Riese: Actually, it might be from about 3.6 per cent to 3.8 per cent in 1992. It would gradually move up to about 5 per cent in the year 2000 and 8 per cent in the year 2025.

The Chairman: And we should be moving three years in advance of those needs if we are going to have any degree of consistency.

Mr. Riese: The decisions would have to be made in advance, but I would think there would be ample warning even from the provinces because they are deeply concerned in the matter.

The Chairman: Thank you.

Any further questions?

Mr. Alexander: I have one question, Mr. Chairman.

The Chairman: Go ahead, Mr. Alexander.

Mr. Alexander: It is only one. I think it was the Auditor General's department that mentioned it. You came to the conclusion that you should not get independent advice with regard to the report of the chief actuary. Given the fact that we have had a few problems this morning, do you still hold by that for future reference? I find myself in a very peculiar situation. I would like to accept what has been tabled but now I find out that perhaps I should not or cannot, and I want some further help in this regard. Are you able to answer that question, sir?

The Chairman: Mr. Chatelain.

Mr. Chatelain: Yes, Mr. Chairman. The confusion may have been caused by two different answers here.

First of all, we indicated that the information contained in our report, which was based . . .

Mr. Alexander: . . . on his reports.

Mr. Chatelain: Yes, based on the reports of the chief actuary, which were not verified by an independent actuary. However, I think Mr. Lafferty in his reply indicated that, for the future and starting now, we will be consulting an independent actuary on these.

[Translation]

tablement le rajuster afin d'obtenir des cotisations égales aux prestations payables.

Le président: Puisque c'est une science inexacte, une science de suppositions et de projections, vous avez dû consacrer de nombreuses années-hommes à ce travail. Si le régime demeurerait le même, avec les règles très compliquées que vient de décrire M. McLarty, quel devrait être le taux des cotisations?

M. Riese: Je ne suis pas certain de bien comprendre votre question, monsieur le président. Si on veut prévenir une réduction du fonds—et c'est probablement ce que les provinces voudraient faire parce que chaque fois qu'on dit que les fonds sont épuisés, cela présuppose que les provinces sont prêtes à refinancer le prêt—il faudra augmenter graduellement le taux des cotisations à partir du début des années 1990.

Le président: Si l'on revient à votre tableau, le taux devrait passer de 3.6 à 4.52 p. 100 dans les années 1990.

M. Riese: En fait, il pourrait passer d'environ 3.6 p. 100 à 3.8 p. 100 en 1992. Il augmenterait graduellement jusqu'à environ 5 p. 100 en l'an 2000 et à 8 p. 100 en l'an 2025.

Le président: Il faudrait donc augmenter ce taux trois ans avant que les fonds ne soient nécessaires, si nous voulons avoir une certaine uniformité.

M. Riese: Il faudrait prendre des décisions à l'avance, mais je crois qu'on nous avertirait bien à l'avance, surtout les provinces, parce qu'elles se préoccupent beaucoup de la chose.

Le président: Merci.

Y a-t-il d'autres questions?

M. Alexander: J'ai une question, monsieur le président.

Le président: Allez-y, monsieur Alexander.

M. Alexander: Ce n'est qu'une question. Je pense que c'est le bureau du Vérificateur général qui en a parlé. Vous avez décidé de ne pas obtenir d'avis indépendant sur le rapport de l'actuaire en chef. Comme nous avons eu quelques problèmes ce matin, maintenez-vous votre position pour l'avenir? Je me trouve dans une situation assez bizarre. J'aimerais accepter ce qu'on a déposé, mais je me demande maintenant si je devrais le faire et j'aimerais avoir de l'aide à l'avenir. Pouvez-vous répondre à cette question?

Le président: Monsieur Chatelain.

M. Chatelain: Oui, monsieur le président. La confusion peut découler de deux réponses différentes.

Tout d'abord, nous avons indiqué que les renseignements contenus dans notre rapport étaient fondés . . .

M. Alexander: . . . sur ses rapports.

M. Chatelain: Oui, sur les rapports de l'actuaire en chef, qui n'avaient pas été vérifiés par un actuaire indépendant. Toutefois, je pense que M. Lafferty a indiqué dans sa réponse que, dorénavant, nous allons consulter un actuaire indépendant.

[Texte]

Mr. Alexander: That would help members of the Committee for sure. Thank you, sir.

The Chairman: Thank you.

I wonder if I could ask Mr. McLarty if the Department of Finance is doing anything to assist in the presentation of information for members of Parliament, who have rather great difficulty in gathering up from the different forms and books the information that is relative to a single point. Is your department working with the Auditor General, say, and Treasury Board on improving the form in which material is gathered and presented for members to study? In other words, can we get the relative material pertaining to subject matters as complicated as this in one spot?

Mr. McLarty: No. I think there are two spots that are essentially more responsible than we are for reporting: the Department of Insurance, which does the regular five-year actuarial report that Mr. Alexander has been using, and the Department of Health and Welfare, which prepares—I am never sure if it is monthly or quarterly—reports on the operations, statistical bulletins on the Canada Pension Plan. It provides more than you could possibly want to know about what is going on currently.

I think the difficulty in the area that is not properly covered is perhaps the implications of the plan's operations for other aspects of the economy. I think it is fair to say we would be quite prepared to answer any questions that anyone would like to send to our minister, and we would be glad to meet with the Auditor General. We meet fairly regularly with Mr. Riese and with the Department of National Health and Welfare people to improve the reporting in any way anyone could suggest.

• 1240

The Chairman: Great. I think we have probably covered this subject matter as well as laymen are able to.

Mr. Chatelain.

Mr. Chatelain: Mr. Chairman, just a comment on the last question regarding information being provided to Parliament in one, let us say, all-comprehensive report.

I would suggest that perhaps that could be covered in the annual report to Parliament by the Minister, which is covered by Section 118 of the act, where the Minister has to report to Parliament on the administration of this act. I believe that this, perhaps, would be the place where, if additional information should be provided, it could be provided.

Mr. Chairman, I would also like to add another comment to a previous answer I gave to a question raised by Mr. Alexander on the possibility that we might retain the services of an independent actuary. I hope that in giving my answer I did not reflect on the Chief Actuary of the government. I would like to indicate that it is our normal audit practice to obtain independent advice in such a case.

Mr. Alexander: I did not want that assumption to come about, but because of the many questions that were raised in terms of the variables, which may or may not have been of concern, I think, it was only proper that we direct our attention to this man. I certainly do not mean to throw any

[Traduction]

M. Alexander: Cela aiderait beaucoup les membres du comité. Merci, monsieur.

Le président: Merci.

Pourrais-je demander à M. McLarty si le ministère des Finances les aide à réunir les renseignements qui sont soumis aux députés, parce qu'ils ont beaucoup de difficultés à tirer des divers documents les renseignements concernant une seule et même question. Votre ministère s'efforce-t-il, en collaboration avec le Vérificateur général et le Conseil du Trésor, d'améliorer la forme sous laquelle ces renseignements sont présentés aux députés pour étude? Autrement dit, est-il possible de réunir tous les renseignements concernant une question aussi compliquée que celle-ci par exemple?

M. McLarty: Non. Il y a deux services qui sont, en fait, chargés de faire rapport: le Service des Assurances, qui rédige le rapport actuariel quinquennal dont M. Alexander s'est servi, et le ministère de la Santé et du Bien-être, qui rédige des rapports sur les activités—je ne sais jamais si c'est tous les mois ou tous les trois mois—et des bulletins statistiques sur le régime de pensions du Canada. Ces documents vous fournissent tous les renseignements possibles sur nos activités courantes.

Ce que ces rapports ne mentionnent pas, ce sont les effets du régime sur d'autres aspects de l'économie. Nous sommes prêts à répondre à toutes les questions que vous pourrez envoyer à notre ministre, et nous serons heureux de rencontrer le Vérificateur général. Nous rencontrons assez régulièrement M. Riese et des représentants du ministère de la Santé nationale et du Bien-être social afin d'améliorer nos rapports de toutes les façons possibles.

Le président: Magnifique. Je pense que nous avons étudié cette question aussi bien que des profanes peuvent le faire.

Monsieur Chatelain.

M. Chatelain: Monsieur le président, je voudrais faire un commentaire sur la dernière question concernant les renseignements fournis au Parlement sous une forme exhaustive, disons.

Ces renseignements pourraient être contenus dans le rapport annuel que soumet le ministre au Parlement, en vertu de l'article 118 de la loi, qui stipule que le ministre doit faire rapport au Parlement de la façon dont la loi a été appliquée. Ce serait peut-être une façon de fournir tous les renseignements voulus.

Monsieur le président, je voudrais également ajouter quelque chose à ce que j'ai dit en réponse à une question posée par M. Alexander sur la possibilité de retenir les services d'un actuaire indépendant. J'espère qu'en répondant, je n'ai pas terni la réputation de l'actuaire en chef du gouvernement. Je voudrais indiquer que nous avons l'habitude, lors des vérifications, d'obtenir des avis indépendants dans de tels cas.

M. Alexander: Je ne voulais pas qu'on fasse une telle supposition, mais comme les variables ont soulevé de nombreuses questions, il n'était que normal que nous portions notre attention sur cet homme. Je n'avais certainement pas l'intention de porter atteinte à votre réputation, monsieur, mais vous

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aspersions on you, sir, that are derogatory, but I think you heard what occurred around this table, and you were placed in the very peculiar position of trying to justify the number of man-years that went into that report. All I want is that we can be assisted and that you can be assisted too, sir.

The Chairman: Before adjourning the meeting, I have four documents here. Do you want me to describe them, or will the Committee just give me permission to have them printed in our proceedings? I think they are necessary to the proceedings.

Some hon. Members: Agreed.

The Chairman: Thank you.

The letter on the matter of travel for the Central Travel Service is one of those four documents.

The next meeting will be Tuesday, June 13, at 10:00 a.m. in Room 208.

May I thank the witnesses for their attendance, and for their courtesy and attention to the questions of the members.

Mr. Lefebvre.

Mr. Lefebvre: Do you intend to have two meetings next Tuesday?

The Chairman: No, one meeting.

Mr. Lefebvre: Thank you. I was going to suggest . . .

The Chairman: And there is a steering committee meeting; we are going to start to move into the framework of report number three.

Mr. Lefebvre: I was going to suggest—you could think it over—instead of having two meetings we could have one long meeting.

The Chairman: It is at 10:00 a.m. and we thought we would go through until 12:30 p.m., and get the report organized.

This meeting is adjourned to the call of the Chair.

[Translation]

avez entendu ce qui s'est passé, et vous vous êtes trouvé dans une situation assez bizarre, essayant de justifier le nombre d'années-hommes qui ont été consacrés à ce rapport. Je veux tout simplement qu'on puisse obtenir de l'aide et que vous puissiez en obtenir également, monsieur.

Le président: Avant d'ajourner, j'ai quatre documents ici. Voulez-vous que je vous les décrive ou le comité m'autorisera-t-il à les faire imprimer dans le compte-rendu? Je pense que c'est nécessaire.

Des voix: D'accord.

Le président: Merci.

L'un de ces documents est la lettre concernant le service central de voyage.

La prochaine réunion aura lieu le mardi 13 juin, à 10 h 00 dans la pièce 208.

Je remercie les témoins d'être venus et d'avoir bien voulu répondre aux questions des députés.

Monsieur Lefebvre.

M. Lefebvre: Avez-vous l'intention de tenir deux réunions mardi prochain?

Le président: Non, une seule.

M. Lefebvre: Merci. J'allais proposer . . .

Le président: Puis il y aura une réunion du comité de direction; nous allons commencer à discuter du rapport n° 3.

M. Lefebvre: J'allais proposer qu'au lieu d'avoir deux réunions, nous n'ayons qu'une seule réunion assez longue, vous pouvez y penser.

Le président: La réunion aura lieu à 10 h 00, nous avions pensé aller jusqu'à 12 h 30 et régler la question du rapport.

Le comité suspend ses travaux jusqu'à nouvel ordre.

APPENDIX "PA-78"GRANTS AND CONTRIBUTIONS

Departments or agencies where instances were noted of contributions exceeding the authorized amount or being increased or renewed without proper accountability on the funds previously provided. These instances were observed at the time of the study performed by the Office of the Auditor General in 1975-76 and 1976-77.

CANADIAN EMPLOYMENT AND IMMIGRATION COMMISSIONCANADIAN INTERNATIONAL DEVELOPMENT AGENCYENERGY, MINES AND RESOURCESENVIRONMENTNATIONAL MUSEUMS OF CANADAREGIONAL ECONOMIC EXPANSIONSECRETARY OF STATE

References are given to paragraphs in the 1976 and 1977 Annual Reports of the Auditor General where these instances were referred to.

CANADIAN EMPLOYMENT AND IMMIGRATION COMMISSION

Non compliance to terms and conditions of agreements or program criteria were noted in six programs; some examples in three major programs are listed here.

Canada Manpower Industrial Training Program:

For some contracts, expenditures were reimbursed which were incurred before a contract was signed or after the contract termination date. There was an overpayment of \$13,500 on a training contract. One training course did not meet the criteria of the program. (Para. 12.23, 1977 Annual Report)

Local Initiative Program:

Instances were noted of changes to contract terms without amendment of the contracts as well as cases where payments exceeded the total amount of the contract or the allowable maximum rate for salaries was not respected. For some contracts, employees were not hired through the local Canada Manpower Center, revenues were not credited to program costs and, in other cases, adequate attendance and financial records were missing. (Para. 12.23, 1977 Annual Report)

Local Employment Assistance Program:

Instances were noted where payments exceeded the total amount of the contract or advance payments were in excess of amounts authorized under contract. For some projects, employees were not hired through the local Canada Manpower Center or authorized overhead costs were exceeded; in other cases, the time limit for the duration of projects was exceeded and one project changed its area of activity in the last year of operation without the contract being amended. (Para. 12.23, 1977 Annual Report)

CANADIAN INTERNATIONAL DEVELOPMENT AGENCY

Expenditures payable to trainees or students from developing countries are governed by regulations prescribed by the Governor in Council. The agency has added payments of trainees' income tax without seeking the approval of this additional payment from the Governor in Council. (Para. 13.6, 1976 Annual Report)

The regulations and conditions prescribed by the Governor in Council and Treasury Board concerning the payment of grants by CIDA require that the Treasury Board approve the payment of grants to experts in excess of \$25,000 per annum. Extra benefits, not covered by the regulations, have been granted by CIDA, indirectly raising the total compensation beyond \$25,000 while keeping the recorded salary within the limit. One case involved a salary of \$25,000 with an additional amount of \$4,080 listed as room and board which was to be furnished by the developing country as per the agreement. A document found in the file explained that this separate additional amount kept the expert's salary within \$25,000 thus avoiding the necessity for a submission to Treasury Board. (Para. 13.6, 1976 Annual Report)

For one contract with a firm acting as general manager of a construction project in a developing country, advances were paid exceeding the amounts provided for in the contract and they earned interest of \$63,585. The firm reported the interest earned to the Agency. (Para. 13.7, 1976 Annual Report)

ENERGY, MINES AND RESOURCES

In 1974, the Department undertook to provide \$625,000, payable in instalments of \$125,000 annually over a five-year period, to the University of Calgary for the Energy Resource Institute. This amount was to be matched by the province, and an additional \$500,000, payable in annual instalments of \$100,000, was to be contributed by a private association. All funds received were to be held in trust and regular audit reports provided to all three parties to the agreement. (Para. 12.14, 1977 Annual Report)

The Department made two payments of \$125,000 each in March 1975 and March 1976 but received no audit report in either year. Subsequently, it was learned that the institute did not begin operations until November 1, 1976, and expenditures had not been made before that date. The university has reported that the \$250,000 paid by the Department has been deposited in a trust account for the institute, but there has been no confirmation of the receipt of annual payments from the other two parties. This information should be obtained, supported by an audit report, and the Department should consider withholding future payments until the funds now on deposit have been spent. (Para. 12.14, 1977 Annual Report)

\$932,292 was paid over a two year period on a shared cost project with the Canadian Electrical Association for research and development without any agreement and only supported by a cash flow statement prepared at the commencement of the program in 1974. (Para. 12.15, 1977 Annual Report)

other cases, the time limit for the duration of projects was exceeded and one project changed its area of activity in the last year of operation without the contract being amended. (Para. 12.23, 1977 Annual Report)

ENVIRONMENT

An agreement between the Department of the Environment and the Province of Manitoba to rehabilitate and develop a wildlife sanctuary stipulated that costs be shared equally between Canada and the Province. The Province was to undertake the work from April 1, 1974, to March 31, 1979. If the Province wished, Canada would assist with the interim financing by an advance contribution of \$350,000 towards its share of the costs in 1974-75 and \$312,500 in each of the succeeding four years. Also, at the request of the Province, Canada could increase its annual advance contribution in any fiscal year, with compensating reductions in an ensuing year. The Province undertook to furnish detailed audited statements of expenditures on a quarterly basis. (Para. 17.2, 1976 Annual Report)

In accordance with the agreement, Canada made advance contributions of \$350,000 in 1974-75 and \$312,500 in 1975-76. On March 29, 1976, the Province requested an interim contribution from Canada for 1976-77 of \$463,000. This amount was paid in April 1976 and charged to a 1975-76 appropriation of the Department. This was contrary to Section 30 of the Financial Administration Act which provides for such a payment to be applied to the previous year's appropriation only if an obligation existed at the end of the year in accordance with a contractual arrangement. (Para. 17.2, 1976 Annual Report)

Furthermore, although Canada's contributions amount to \$1,125,000 of \$1,600,000 authorized under the agreement, the only audited statement from the Province covers the period April 1, 1974, to June 30, 1975, and

NATIONAL MUSEUMS OF CANADA

Most contributions by the National Museums have represented advance payments rather than reimbursements of past expenditures. In paragraph 11.14 of our 1975 Report, it was observed that there were weaknesses in the system of accounting for advances and that accounting records were incomplete in this respect. (Para. 12.38, 1977 Annual Report)

Monitoring of advance payments and accountability for their use consists of an occasional review of files and preparation of a summary identifying amounts unaccounted for by program and by province. As at December 14, 1976, about \$3.8 million in advances paid in 1975-76 and prior fiscal years had not been accounted for; and of this amount, \$1.6 million represented unexpended funds. These outstanding advances are not identified in the Public Accounts. (Para. 12.38, 1977 Annual Report)

The Treasury Board has required recipients of project funding assistance to "provide the National Museums of Canada with a full report detailing the manner in which the funds were spent", including an audited financial statement covering the entire project and detailing costs to which the funds were applied. (Para. 12.39, 1977 Annual Report)

Of nine transactions examined under the Museums Assistance Program for 1975-76, four showed no evidence of any follow-up having been made. Similarly in 1976-77, three transactions totalling \$176,000 involving the Musée du Québec were entered into even though there had been no accounting for funds paid in prior years. (Para. 12.39, 1977 Annual Report)

In one case, a payment of \$25,000, representing one-half of a contribution approved in 1975-76, was made in 1976-77 to the British Columbia Provincial Museum, although the organization failed to supply required budget information and to accept formally the terms and conditions of the contribution. The Treasury Board approval of the contribution was also qualified by the requirement that, before any payment was made, an evaluation of the organization's past work that had been supported by National Museums funds would be carried out by the Secretariat and by suitable experts in the field. This evaluation was made only in April 1977. (Para. 12.39, 1977 Annual Report)

December 14, 1976, about \$3.8 million in advances paid in 1975-76 and prior fiscal years had not been accounted for; end of this report, \$1.8 million represented unexpended funds. These outstanding advances are not identified in the Public Accounts. (Para. 12.38, 1977 Annual Report)

The Treasury Board has required recipients of project funding assistance to "provide the National Museum of Canada with a full report detailing the manner in which the funds were spent", including an audited financial statement covering the entire project and detailing costs to which the funds were applied. (Para. 12.32, 1977 Annual Report)

Of nine transactions examined under the Museum Assistance Program for 1975-76, four showed no evidence of any follow-up having been made. Similarly in 1976-77, three transactions totaling \$176,000 involving the Musée du Québec were entered into even though there had been no accounting for funds paid in prior years. (Para. 12.32, 1977 Annual Report)

REGIONAL ECONOMIC EXPANSION

Canada made an interim payment of \$330,000 to Ontario on March 14, 1975, with respect to a project undertaken by the Province under the Subsidiary Agreement. This payment was not accounted for in the following quarter as the agreement stipulated and was still outstanding when an additional interim payment of \$693,000 was made in December 1975. A claim for costs of \$169,000 for the period March - December 1975 was received in March 1976, leaving a balance of \$854,000 to be accounted for. Nevertheless, on March 15, 1976, an additional interim payment of \$1.7 million was made. (Para. 13.23, 1976 Annual Report)

Canada made two interim payments totalling \$1,795,501 to New Brunswick in September 1974 and March 1975. When an audited claim for \$1,639,998 was submitted in March 1975, consideration was only given to the first interim payment of \$1,043,625 with the result that a further payment of \$596,373 was made by Canada. The situation was not adjusted until October 1975. (Para. 13.23, 1976 Annual Report)

(Para. 10.8, 1977 Annual Report)

SECRETARY OF STATE

Secretary of State Vote 15a, Appropriation Act No. 1, 1973, c.3, authorized a \$2,529,000 grant to a performing arts organization to enable it to expand existing facilities by acquiring land and constructing new facilities. (Para. 16.6, 1977 Annual Report)

By March 31, 1973, amounts totalling \$500,000 had been paid to the organization for acquiring land. In order to prevent the balance of the grant from lapsing in the fiscal year 1972-73, a cheque for \$2,029,000 payable to the organization was issued on March 30, 1973. The Department withheld release of the cheque until it approved the construction plans. On May 30, 1973, the cheque was deposited with a trust company pending acceptance by the Department of the construction plans. The Department retained control of the deposited funds but permitted the organization to make withdrawals, with departmental approval, from the interest earned. (Para. 16.6, 1977 Annual Report)

Rising construction costs forced the organization to postpone its construction project and the money remained on deposit for the next three years. The funds earned interest of \$489,000 of which \$270,000 was paid to the organization to cover fees of architects, consultants and others. On April 14, 1976, the organization was advised that the funds currently on deposit with the trust company would have to be returned to the Government. In May 1976 cheques totalling \$2,248,000, including \$219,000 for the balance of interest earned, were credited to the Consolidated Revenue Fund. (Para. 16.6, 1977 Annual Report)

The Department acted improperly in requisitioning the cheque for \$2,029,000 on March 30, 1973, and depositing this cheque with a trust company on May 30, 1973, since it had no authority to pay the grant prior to giving its approval of construction plans. (Para. 16.6, 1977 Annual Report)

Secretary of State Vote 20, Appropriation Act No. 3, 1976, 1974-75-76, c.102, provided for a \$300,000 contribution in 1976-77 to an organization engaged in the promotion, sale and distribution of Canadian books abroad. The contribution was authorized by the Treasury Board on February 26, 1976, and was to be based on 50 per cent of the organization's sales through its book distributing centres abroad in the preceding fiscal year, up to a maximum of \$300,000. (Para. 16.9, 1977 Annual Report)

The audited financial statements of the book distributing centres for the year ended March 31, 1976, reported sales of \$463,000. This limited Canada's contribution to the organization in 1976-77 to \$232,000. Since the Department paid the full amount of \$300,000 provided in the Vote, it exceeded its authority by \$68,000, and this amount was improperly charged to Vote 20. (Para. 16.9, 1977 Annual Report)

Guidelines attached to a Treasury Board Minute dated March 9, 1972, authorized the Secretary of State to make contributions up to a maximum of \$150,000 per project to individuals, organizations and institutions for financing research and pilot projects concerned with the development of

bilingualism. Five such projects have been subsidized to the extent of \$2,205,000 over periods of from three to five years. One project received \$299,000 in one year. The amounts paid per project over periods of more than one year range from \$235,000 to \$744,000. (Para. 16.10, 1977 Annual Report)

The Department interprets the Treasury Board authority to be an annual limitation of \$150,000 per project. We do not agree with this interpretation and must therefore conclude that payments of \$1,455,000 have been made without proper authority from the Treasury Board. (Para. 16.10, 1977 Annual Report)

The audited financial statements of the book distributing centres for the year ended March 31, 1976, reported sales of \$448,000. This limited Canada's contribution to the organization in 1976-77 to \$232,000. Since the Department paid the full amount of \$300,000 provided in the Vote, 11 all amounts of contributions and other income were properly charged. The amount of \$38,000, and this amount was improperly charged to Vote 20. (Para. 16.9, 1977 Annual Report)

Guidelines attached to a Treasury Board Minute dated March 9, 1972, authorized the Secretary of State to make contributions up to a maximum of \$150,000 per project to individuals, organizations and institutions for financial research and pilot projects concerned with the development of and the dissemination of information and the Consolidated Revenue Fund. (Para. 16.6, 1977 Annual Report)

APPENDIX "PA-79"



CANADA

OFFICE OF THE AUDITOR GENERAL

BUREAU DU VÉRIFICATEUR GÉNÉRAL

Ottawa, Ontario

K1A 0G6

June 5, 1978

Mr. Ron Huntington, M.P.
The Chairman
Public Accounts Committee
House of Commons
Ottawa, Ontario

Dear Mr. Huntington:

At the meeting of the Public Accounts Committee on May 18, 1978, the Auditor General was asked to review the response of the Department of Supply and Services and the Treasury Board Secretariat to the Auditor General's recommendations concerning the Central Travel Service, taking into consideration also the revised arrangements being entered into with the airline companies.

This review has been completed, and agreement has been reached with the Treasury Board Secretariat and the Department of Supply and Services on what further steps might beneficially be taken. In view of this, this report is jointly submitted by the Auditor General, the Treasury Board Secretariat and the Department of Supply and Services.

The first recommendation of the Auditor General was that the arrangements with the two airline companies for providing reservation and ticket services for government employees should be formalized as soon as possible.

At the meeting of the Public Accounts Committee on May 18, the members were advised that the Department of Supply and Services had been negotiating for some time with the major airlines to update the definition of the service they provide to the government and to remit to the government one per cent of billings, an amount which would essentially cover the costs of the Central Travel Service. This agreement has now been formally entered into with one of the airlines with effect from April 1, 1978 and it is expected that a similar agreement will be formalized with the other airline shortly.

The second recommendation of the Auditor General was that consideration be given to having employees pay for transportation directly out of travel advances. A major consideration in this recommendation was that there was some reluctance in departments to use the services of the Central Travel Service because of the fee imposed. The new arrangements entered into with the airlines would obviate the need for the imposition of a fee.

While it is nevertheless recognized that there would still be advantages to a cash system, there would also be a number of disadvantages. A full cost benefit analysis would require substantial study, would be costly and would have to be based on a number of judgemental assumptions. On balance and in view of the agreement reached with the airlines, it is considered that the effort should be applied rather to reviewing the existing system to see how it might be improved.

It was therefore agreed that the Treasury Board Secretariat would establish an interdepartmental working group to examine how procedures being used by departments to verify and pay Central Travel Service billings and to control the issue of travel order numbers might be improved.

Yours sincerely,

Raymond Dubois
Assistant Auditor General

Agreed

Dr. Peter Meyboom
Deputy Secretary
Administration Policy
Treasury Board Secretariat

Mr. G.A. Berger
Assistant Deputy Minister
Commercial Supply
Department of Supply and Services

APPENDIX "PA-80"



Secretary of The Treasury Board / Le Secrétaire du Conseil du Trésor

June 5, 1978.

Mr. A.R. Huntington, M.P.,
Chairman,
Standing Committee on
Public Accounts,
House of Commons
K1A 0A6

Dear Mr. Huntington:

This letter is in reply to a question put by Mr. C.L. Francis in your Committee on June 1, 1978, concerning the purposes and authority for a transfer of \$500,000 from an E.M.R. allotment for tidal power study in 1975-76.

The history of this case is as follows:

1. October 20, 1975: By T.B. 739295 approval was given to E.M.R. to include an item of \$750,000 in Supplementary Estimates (A) 1975-76 for Canada's share in 1975-76 of a joint Canada-N.B.-N.S. feasibility study of tidal power in the Bay of Fundy. The study was expected to take two years. These funds were subsequently approved by Parliament in Supplementary Estimates (A) 1975-76.
2. December 15, 1975: By T.B. 740475, approval was given to E.M.R. to include an item of \$973,000 in Supplementary Estimates (B) 1975-76 for an expansion of the federal energy R&D program, particularly in the areas of oil sands and coal. This sum was made up of operating requirements in addition to capital for laboratory equipment.
3. Spring, 1976: Due to a late start of the tidal power study, it had become clear that the projected requirement in 1975-76 for that project would be less than \$250,000. Parliament was therefore not asked to vote additional funds through Supplementary Estimates (B) for energy R&D, the requirement being met by internal reallocation and by a transfer of the surplus \$500,000 from the tidal power allotment. This allotment transfer was approved by the Treasury Board on March 4, 1976 (T.B. 741495) consistent with Section 24 of the Financial Administration Act.

Yours sincerely,

Maurice LeClair.

APPENDIX "PA-81"

Extract From: CANADA PENSION PLAN STATUTORY ACTUARIAL REPORT NO. 3
(Tabled April 17, 1974)

Table 8

Proposed Plan Assumptions as for Table 2, except 7.5% interest on new investments*

Auxiliary Fund Projections
(Fund in billions of dollars, other dollar figures in millions, contribution rate as per cent of contributory earnings)

Calendar Year	Fund A				Fund B				Fund C			
	3.6% Contribution Rate				Cash Flow to Provinces Decreases until Zero				Cash Flow to Provinces Decreases until Negative and Equal to Interest on Fund			
	Benefits and Expenses	Contributions	Cash Flow to Provinces	Cash Flow to Fund	Contribution Rate	Contributions	Cash Flow to Provinces	Cash Flow to Fund	Contribution Rate	Contributions	Cash Flow to Provinces	Cash Flow to Fund
(1) \$	(2) \$	(3) \$	(4) \$	(5) %	(6) \$	(7) \$	(8) \$	(9) %	(10) \$	(11) \$	(12) \$	
1973				6.6				6.6				6.6
1974	466	1,105	639	7.7	3.60	1,105	639	7.7	3.60	1,105	639	7.7
1975	615	1,255	640	8.9	3.60	1,255	640	8.9	3.60	1,255	640	8.9
1976	814	1,385	572	10.2	3.60	1,385	572	10.2	3.60	1,385	572	10.2
1977	1,037	1,536	499	11.4	3.60	1,536	499	11.4	3.60	1,536	499	11.4
1978	1,285	1,696	411	12.7	3.60	1,696	411	12.7	3.60	1,696	411	12.7
1979	1,555	1,878	323	13.9	3.60	1,878	323	13.9	3.60	1,878	323	13.9
1980	1,844	2,039	196	15.1	3.60	2,039	196	15.1	3.60	2,039	196	15.1
1981	2,127	2,216	89	16.3	3.60	2,216	89	16.3	3.60	2,216	89	16.3
1982	2,430	2,400	-30	17.5	3.64	2,430	0	17.5	3.60	2,400	-30	17.5
1983	2,753	2,592	-161	18.6	3.82	2,753	0	18.8	3.60	2,592	-161	18.6
1984	3,101	2,793	-308	19.7	4.00	3,101	0	20.2	3.60	2,793	-308	19.7
1985	3,476	3,003	-473	20.7	4.17	3,476	0	21.7	3.60	3,003	-473	20.7
1990	5,845	4,208	-1,637	23.2	5.00	5,845	0	31.0	3.60	4,208	-1,637	23.2
1995	9,028	5,808	-3,220	18.5	5.60	9,028	0	44.4	4.52	7,290	-1,738	23.2
2000	13,178	8,115	-5,063	1.4	5.85	13,178	0	63.8	5.08	11,440	-1,738	23.2
2005	18,679	11,425	-7,254	-34.9	5.89	18,679	0	91.6	5.34	16,941	-1,738	23.2
2010	26,678	15,899	-10,780	-103.7	6.04	26,678	0	131.4	5.65	24,941	-1,738	23.2
2015	39,631	21,719	-17,912	-234.5	6.57	39,631	0	188.7	6.28	37,893	-1,738	23.2
2020	58,863	29,321	-29,542	-478.9	7.23	58,863	0	270.9	7.01	57,126	-1,738	23.2
2025	86,732	39,460	-47,272	-918.3	7.91	86,732	0	388.8	7.75	84,995	-1,738	23.2

*Annual increases 5½% for earnings, 3% for prices.

APPENDICE «PA-78»SUBVENTIONS ET CONTRIBUTIONS

Ministères ou agences parmi lesquels on a remarqué des cas de contributions excédant les montants autorisés ou ayant été augmentés ou renouvelés sans compte rendu approprié sur les fonds déjà avancés. Ces cas ont été remarqués au moment de l'étude qui a été faite par le Bureau du Vérificateur général en 1975-76 et 1976-77.

COMMISSION DE L'EMPLOI ET DE L'IMMIGRATION DU CANADAAGENCE CANADIENNE DE DÉVELOPPEMENT INTERNATIONALÉNERGIE, MINES ET RESSOURCESENVIRONNEMENTMUSÉES NATIONAUX DU CANADAEXPANSION ÉCONOMIQUE RÉGIONALESECRETARIAT D'ÉTAT

Des références sont données aux paragraphes des Rapports annuels de 1976 et 1977 du Vérificateur général où ces cas ont été notés.

COMMISSION DE L'EMPLOI ET DE L'IMMIGRATION DU CANADA

Nous avons remarqué six programmes où l'on ne respectait ni les modalités des accords ni les critères du programme; nous donnons ci-après des exemples provenant de trois importants programmes.

Programme de formation industrielle de la main-d'oeuvre:

Dans le cas de certains contrats, des dépenses engagées avant la signature du contrat ou après sa date d'expiration ont été remboursées.

Il y avait un trop-payé de \$13,500 pour un contrat de formation. Un cours de formation ne répondait pas aux critères du programme. (Para. 12.23,

Rapport annuel 1977)

Programme d'initiatives locales:

Nous avons remarqué des cas où les modalités de contrats ont été modifiées sans qu'il y ait modification du contrat, où les paiements dépassaient le montant du contrat et d'autres où l'on ne respectait pas les taux maximaux pour les traitements. Pour certains contrats, les employés n'ont pas été recrutés par le Centre local de la main-d'oeuvre, les revenus n'ont pas été crédités aux coûts du programme et, dans d'autres cas, il n'y avait pas de registres financiers et de registres des présences. (Para. 12.23, Rapport annuel 1977)

Programme d'aide à la création locale d'emplois:

Nous avons remarqué des cas où les paiements dépassaient le montant total du contrat, ou les paiements anticipés dépassaient les sommes autorisées en vertu du contrat. Dans le cas de certains projets, les employés n'ont pas été recrutés par le Centre local de la main-d'oeuvre, ou l'on a dépassé les frais d'administration autorisés; dans d'autres cas, la limite de temps des projets a été dépassée et un projet a changé de secteur d'activité au cours de sa dernière année d'exploitation sans que le contrat ne soit modifié. (Para. 12.23, Rapport annuel 1977)

AGENCE CANADIENNE DE DÉVELOPPEMENT INTERNATIONAL

Les dépenses payables aux stagiaires ou étudiants des pays en voie de développement sont régies par des règlements prescrits par le gouverneur en conseil. L'Agence a payé l'impôt sur le revenu des stagiaires sans que le gouverneur en conseil n'autorise cette dépense supplémentaire. (Para. 13.6, Rapport annuel 1976)

Les règlements et conditions prescrits par le gouverneur en conseil et le Conseil du Trésor concernant le paiement des subventions par l'ACDI exigent que le Conseil du Trésor approuve les traitements versés aux experts qui dépassent \$25,000 par année. Des bénéficiaires supplémentaires, dont les règlements ne font pas mention, ont été accordés par l'ACDI, portant de façon indirecte le total de la rémunération au-delà de \$25,000 alors que le traitement consigné dans les livres demeurait dans les limites prescrites. Dans un cas particulier, le traitement n'était que de \$25,000, mais un montant supplémentaire de \$4,080 était inscrit au titre des dépenses d'hébergement et de nourriture, ce qui devait être fourni par le pays en voie de développement selon l'entente. Un document figurant au dossier expliquait que ce montant supplémentaire distinct permettait au traitement de l'expert de rester dans la limite de \$25,000 évitant ainsi la nécessité d'une présentation au Conseil du Trésor. (Para. 13.6, Rapport annuel 1976)

Dans le cas d'un contrat avec une société servant de directeur général d'un projet de construction dans un pays en voie de développement, des avances ont été versées, excédant les sommes prévues dans le contrat, à la société contractante et des intérêts de \$63,585 ont été accumulés. La société a rendu compte à l'Agence de ces intérêts. (Para. 13.7, Rapport annuel 1976)

ÉNERGIE, MINES ET RESSOURCES

En 1974, le Ministère a entrepris de fournir \$625,000, payables en versements annuels de \$125,000 en cinq ans, pour appuyer la recherche à un établissement universitaire. La province devait fournir un montant équivalent et un montant supplémentaire de \$500,000, payable en versements annuels de \$100,000, devait être fourni par une association privée. Tous les fonds reçus devaient être détenus en fiducie et les trois parties de l'accord devaient recevoir des rapports de vérification réguliers. (Para. 12.14, Rapport annuel 1977)

Le Ministère a fait deux versements de \$125,000 chacun en mars 1975 et en mars 1976 mais n'a reçu aucun rapport de vérification pour ces deux années. On a appris par la suite que l'établissement n'avait pas commencé ses opérations avant le 1er novembre 1976 et qu'aucune dépense n'avait été effectuée avant cette date. L'université avait déclaré que les \$250,000 payés par le Ministère avaient été déposés dans un compte de fiducie pour l'établissement, mais il n'y avait pas eu confirmation de la réception des paiements annuels des deux autres parties. Il faudrait obtenir ces renseignements, appuyés par un rapport de vérification, et le Ministère devrait envisager de retenir les paiements à venir jusqu'à ce que les fonds maintenant en dépôt aient été dépensés. (Para. 12.14, Rapport annuel 1977)

\$932,292 ont été versés, au cours d'une période de deux ans, dans le cadre d'un projet à frais partagés avec l'Association canadienne de l'électricité pour la recherche et le développement, sans entente et sur la foi d'un état de l'évolution de l'encaisse préparé au début du programme en 1974. (Para. 12.15, Rapport annuel 1977)

ENVIRONNEMENT

Un accord conclu entre le ministère de l'Environnement et la province du Manitoba, visant à réorganiser et à étendre un refuge de la faune, stipulait que le Canada et la province devaient se partager également les coûts. La province devait effectuer les travaux entre le 1er avril 1974 et le 31 mars 1979. Si la province désirait obtenir l'aide du Canada, celui-ci contribuerait au financement provisoire en contribuant à l'avance \$350,000 pour sa part des coûts en 1974-1975, et \$312,500 pour chacune des quatre années suivantes. En outre, le Canada pourrait, à la demande de la province, accroître sa contribution annuelle par anticipation au cours de n'importe quelle année financière, et faire des diminutions pour contrebalancer au cours d'une année subséquente. La province s'est engagée à présenter tous les trimestres un état des dépenses détaillé et vérifié. (Para. 17.2, Rapport annuel 1976)

Conformément à l'accord, le Canada a contribué à l'avance \$350,000 en 1974-1975 et \$312,500 en 1975-1976. Le 29 mars 1976, la province a demandé que le Canada verse, pour 1976-1977, une contribution provisoire de \$463,000. Cette somme a été versée en avril 1976 et imputée à un crédit de 1975-1976 du Ministère, ce qui est contraire à l'article 30 de la Loi sur l'administration financière qui prévoit une telle imputation au crédit de l'année antérieure seulement si une obligation existait à la fin de l'année aux termes d'un accord contractuel. (Para. 17.2, Rapport annuel 1976)

En outre, même si les contributions du Canada atteignent \$1,125,000 du montant de \$1,600,000 autorisé en vertu de l'accord, le seul état vérifié de la province s'étend sur la période allant du 1er avril 1974 au 30 juin 1975, et rend compte de dépenses de \$83,600 dont la part du Canada est de \$41,800.

MUSÉES NATIONAUX DU CANADA

La plupart des contributions des Musées nationaux ont représenté des paiements anticipés plutôt que des remboursements de dépenses antérieures. Au paragraphe 11.14 de notre Rapport pour 1975, nous disions qu'il y avait des faiblesses dans la façon de rendre compte des avances et que les registres comptables à cet égard étaient incomplets. (Para. 12.38, Rapport annuel 1977)

Le contrôle des paiements anticipés et l'obligation de rendre compte de leur utilisation consistent en une revue occasionnelle des dossiers et la préparation d'un résumé identifiant les montants pour lesquels on ne peut rendre compte par programme et par province. Au 14 décembre 1976, on n'avait pas rendu de comptes pour environ \$3.8 millions en avances payées en 1975-1976 et au cours des années financières antérieures. De ce montant, \$1.6 million représentait des fonds non dépensés. Ces avances en circulation ne sont pas mentionnées dans les Comptes publics. (Para. 12.38, Rapport annuel 1977)

Le Conseil du Trésor exige que les bénéficiaires d'aide au financement de projets fournissent aux Musées nationaux un rapport complet et détaillé sur la façon dont on a dépensé les fonds, y compris un relevé financier vérifié pour tout le projet indiquant en détail les coûts auxquels les fonds s'appliquent. (Para. 12.39, Rapport annuel 1977)

Des neuf transactions examinées sous le programme d'appui aux musées pour 1975-1976, quatre n'apportaient aucune preuve qu'un suivi avait été fait. Semblablement en 1976-1977, trois transactions totalisant \$176,000 se rapportaient au Musée du Québec, bien que les fonds dépensés au cours des années antérieures ne fussent pas appuyés d'états financiers vérifiés. (Para. 12.39, Rapport annuel 1977)

Dans un cas, un paiement de \$25,000, représentant la moitié d'une contribution approuvée en 1975-1976, a été versé en 1976-1977 au Musée provincial de la Colombie-Britannique, bien que l'organisation n'ait pas fourni les renseignements budgétaires demandés et qu'elle n'ait pas accepté officiellement les modalités liées à la contribution. L'approbation de la contribution par le Conseil du Trésor était également sous condition que, avant que l'on effectue un paiement, le Secrétaire et des experts-conseils appropriés sur place effectuent l'évaluation du travail déjà accompli par l'organisation à l'aide de fonds des Musées nationaux. Cette évaluation n'a été effectuée qu'en avril 1977. (Para. 12.39, Rapport annuel 1977)

EXPANSION ÉCONOMIQUE RÉGIONALE

Le 14 mars 1975, le Canada a fait un paiement provisoire de \$330,000 à l'Ontario dans le cadre d'un projet entrepris par la province en vertu de l'accord complémentaire. Ce paiement n'a pas été justifié au cours du trimestre suivant, comme l'accord le stipulait, et était encore non justifié lorsqu'un paiement provisoire supplémentaire de \$693,000 a été versé en décembre 1975. Une demande de remboursement de coûts de \$169,000, pour la période de mars à décembre 1975, a été reçue en mars 1976, sans qu'il ait été rendu compte d'un solde de \$854,000. Le 15 mars 1976, un autre paiement provisoire de \$1.7 million était néanmoins versé. (Para. 13.23, Rapport annuel 1976)

Le Canada a versé au Nouveau-Brunswick, en septembre 1974 et en mars 1975, deux paiements anticipés s'élevant à \$1,795,501. Lorsque l'on a reçu la demande vérifiée de \$1,639,998, en mars 1975, on n'a tenu compte que du premier paiement anticipé de \$1,043,625; par conséquent, le Canada a effectué un autre paiement de \$596,373. La situation n'a pas été corrigée avant octobre 1975. (Para. 13.23, Rapport annuel 1976)

SECRETARIAT D'ETAT

Le crédit 15a du Secrétariat d'État, Loi no. 1 de 1973 portant affectation de crédits, 1973-1974, c.3, a autorisé le versement d'une subvention de \$2,529,000 à une compagnie de spectacles afin de lui permettre d'agrandir ses installations existantes par l'achat de terrains et la construction de nouvelles installations. (Para. 16.6, Rapport annuel 1977)

Au 31 mars 1973, une somme totale de \$500,000 avait été versée à la compagnie pour l'achat de terrains. Afin d'éviter que le solde de la subvention devienne périmé durant l'année financière 1972-1973, un chèque de \$2,029,000 a été émis à l'ordre de la compagnie le 30 mars 1973. Le Ministère s'est abstenu d'émettre le chèque avant d'avoir approuvé les plans de la construction. Le chèque a été déposé auprès d'une compagnie de fiducie le 30 mai 1973 en attendant que le Ministère approuve les plans de construction. Le Ministère a continué à contrôler les fonds déposés mais a permis à la compagnie d'effectuer des prélèvements sur les intérêts gagnés. (Para. 16.6, Rapport annuel 1977)

L'augmentation des prix de construction a forcé la compagnie à retarder ses projets de construction et l'argent est demeuré en dépôt durant les trois années suivantes. Les fonds ont rapporté des intérêts de \$489,000 dont \$270,000 ont été versés à la compagnie pour couvrir les honoraires des architectes, des experts-conseils et autres. Le 14 avril 1976, on a avisé la compagnie de spectacles que les fonds couramment en dépôt auprès de la compagnie de fiducie devaient être retournés au gouvernement. En mai 1976, des chèques d'un montant de \$2,248,000, y compris \$219,000 pour le solde des intérêts gagnés, étaient crédités au Fonds du revenu consolidé. (Para. 16.6, Rapport annuel 1977)

Le Ministère a agi incorrectement lorsqu'il a demandé le chèque de \$2,029,000 le 30 mars 1973 et déposé ce chèque à une compagnie de fiducie le 30 mai 1973, puisqu'il n'était pas autorisé à payer la subvention avant d'avoir approuvé les plans de construction. (Para. 16.6, Rapport annuel 1977)

Le crédit 20 du Secrétariat d'État, Loi no. 3 de 1976 portant affectation de crédits, 1974-1975-1976, c.102, prévoyait le versement d'une contribution de \$300,000 en 1976-1977 à un organisme chargé du lancement, de la vente et de la distribution de livres canadiens à l'étranger. Le Conseil du Trésor a autorisé la contribution le 26 février 1976; elle devait se fonder sur 50 pour cent des ventes de l'organisme par l'intermédiaire de ses centres de distribution de livres à l'étranger au cours de l'année financière précédente, jusqu'à un maximum de \$300,000. (Para. 16.9, Rapport annuel 1977)

Les états financiers vérifiés des centres de distribution de livres pour l'année terminée le 31 mars 1976 indiquaient des ventes d'un montant de \$463,000. Cela limitait la contribution du Canada à l'organisme pour 1976-1977 à \$232,000. Étant donné que le Ministère avait payé le montant total de \$300,000 prévu dans le crédit, cela dépassait de \$68,000 le montant autorisé; l'excédent a été incorrectement débité au crédit 20. (Para. 16.9, Rapport annuel 1977)

Les lignes directrices annexées à une délibération du Conseil du Trésor datée du 9 mars 1972 autorisaient le Secrétariat d'État à verser des contributions allant jusqu'à \$150,000 par projet à des particuliers, des organismes et des institutions pour le financement de projets d'essai et de recherche concernant l'expansion du bilinguisme. Sur des périodes variant de trois à cinq ans, la somme de \$2,205,000 a servi à subventionner cinq pareils projets. On a versé \$299,000 pour un projet au cours d'une année. Les sommes versées par projet, sur des périodes de plus d'une année, varient de \$235,000 à \$744,000. (Para. 16.10, Rapport annuel 1977)

Selon le Ministère, le Conseil du Trésor autorise un versement annuel maximum de \$150,000 par projet. Comme nous ne sommes pas d'accord avec cette interprétation, nous devons donc en conclure que des versements de \$1,455,000 ont été effectués sans l'autorisation appropriée du Conseil du Trésor. (Para. 16.10, Rapport annuel 1977)

Le crédit de 20 du budget de 1977-1978, loi no. 2 de 1977 portant affectation de crédits, 1974-1975-1976, c. 102, prévoit le versement d'une contribution de 2300,000 en 1975-1977 à un organisme chargé du lancement, de la vente et de la distribution de livres canadiens à l'étranger. Le Conseil du Trésor a autorisé la contribution le 30 février 1976; elle devait se limiter à 20 pour cent des ventes de l'organisme par l'intermédiaire de ses centres de distribution de livres à l'étranger au cours de l'année financière précédente. Jusqu'à un maximum de 2300,000. (Para. 16.9, Rapport annuel 1977)

Les états financiers vérifiés des centres de distribution de livres pour l'année terminée le 31 mars 1976 indiquent des ventes d'un montant de 460,000. Cela limite la contribution au Canada à l'organisme pour 1975-1977 à 232,000. Étant donné que le Ministère avait payé le montant total de 2300,000 prévu dans le crédit, cela représente de 207,000 le montant autorisé; l'excédent des 232,000 est resté déposé au crédit 20. (Para. 16.9, Rapport annuel 1977)

Les lignes budgétaires assignées à une distribution de livres au Canada, à partir du 9 mars 1977, autorisent le paiement d'un versement de 2300,000 par projet à des particuliers ou des organismes et des institutions pour le financement de projets de recherche et de recherche appliquée. Sur des périodes variant de trois à cinq ans, la somme de 2,102,000 a servi à subventionner 274 projets. En 1977, 229,000 pour un projet au cours de l'année. Les sommes versées par projet, sur des périodes de plus d'une année, varient de 222,000 à 2744,000. (Para. 16.10, Rapport annuel 1977)

APPENDICE «PA-79»

OFFICE OF THE AUDITOR GENERAL



CANADA

BUREAU DU VÉRIFICATEUR GÉNÉRAL

Ottawa (Ontario)
K1A 0G6

le 5 juin 1978

Monsieur Ron Huntington, député
Président du Comité des comptes publics
Chambre des communes
Ottawa (Ontario)

Monsieur,

Lors de la réunion du Comité des comptes publics qui a eu lieu le 18 mai 1978, on a demandé au Vérificateur général d'étudier la réponse qu'ont faite le ministère des Approvisionnement et Services et le Conseil du Trésor aux recommandations du Vérificateur général au sujet du Service central des voyages, tout en tenant compte des arrangements révisés conclus avec les lignes aériennes.

L'étude a été faite et des arrangements ont été conclus avec le Secrétariat du Conseil du Trésor et le ministère des Approvisionnement et Services relativement aux autres mesures que l'on pourrait avantageusement prendre. Le présent rapport est donc présenté conjointement par le Vérificateur général, le Secrétariat du Conseil du Trésor et le ministère des Approvisionnement et Services.

Le Vérificateur général recommandait tout d'abord qu'il faudrait officialiser aussitôt que possible les arrangements conclus avec les deux lignes aériennes en vue d'assurer des services de réservations et de billets d'avion aux employés fédéraux.

Au cours de la réunion du Comité des comptes publics qui a eu lieu le 18 mai, les membres du Comité ont appris que le ministère des Approvisionnement et Services négociait depuis un certain temps avec les importantes lignes aériennes pour que ces dernières mettent au point la définition du service qu'elles offriraient au gouvernement et remettent au gouvernement un pour cent du montant des factures, soit un montant qui représenterait essentiellement la coût du Service central des voyages. Cet arrangement a depuis été conclu officiellement avec une des lignes aériennes et est entré en vigueur le 1er avril 1978; on s'attend à ce qu'un arrangement semblable soit conclu d'ici peu avec l'autre ligne aérienne.

Dans sa deuxième recommandation, le Vérificateur général demandait que l'on examine la possibilité que les employés paient leur transport sur les avances de fonds qui leur sont remises. Pour ce qui est de cette seconde recommandation, les ministères hésitaient un peu à avoir recours au Service central des voyages à cause des frais exigés. En vertu des nouveaux arrangements conclus avec les lignes aériennes, le besoin d'exiger des frais disparaîtrait.

Bien que l'on reconnaisse qu'un système de paiement en espèces aurait encore des avantages, on s'accorde pour dire qu'il comporterait aussi des désavantages. Une analyse complète du coût-avantages exigerait une étude approfondie, serait onéreuse et devrait être basée sur un certain nombre de suppositions fondées sur le jugement. Vu l'entente conclue avec les lignes aériennes, il serait préférable d'examiner le système actuel de manière à voir de quelle façon on pourrait l'améliorer.

Il a donc été convenu que le Secrétariat du Conseil du Trésor établisse un groupe de travail interministériel chargé d'examiner la façon dont pourraient être améliorés les procédés qu'utilisent les ministères pour vérifier et payer les factures du Service central des voyages et contrôler l'attribution des numéros de voyage.

Veuillez agréer, Monsieur, l'expression de mes sentiments les meilleurs.

Raymond Dubois
Vérificateur général adjoint

Convenu

M. Peter Meyboom
Sous-secrétaire
Politique administrative
Secrétariat du Conseil du Trésor

M. G.A. Berger
Sous-ministre adjoint
Approvisionnement commercial
Ministère des Approvisionnements et Services

APPENDICE «PA-80»

Le 5 juin 1978

Monsieur A.R. Huntington,
 Député,
 Président du Comité permanent
 des comptes publics
 Chambre des communes
 K1A 0A6

Monsieur,

Vous trouverez ci-joint la réponse à une question posée par M. C.L. Francis à votre Comité le 1er juin 1978 sur les raisons et l'autorisation d'un transfert de \$500,000 sur des crédits du ministère de l'Énergie, des Mines et des Ressources affectés à l'étude de l'énergie marémotrice en 1975-1976.

La genèse de cette affaire est la suivante:

1. 20 octobre 1975: Par décision n° 739295 du conseil du Trésor, autorisation a été donnée au ministère de l'Énergie, des Mines et des Ressources d'inclure un crédit de \$750,000 au budget supplémentaire (A) pour l'année 1975-1976 pour la participation du Canada à l'étude de faisabilité mixte (Canada - N.B. - N.E.) sur l'énergie marémotrice de la Baie de Fundy. Cette étude devait durer deux ans. La subvention a par la suite été approuvée par le Parlement dans le budget supplémentaire (A) 1975-1976.
2. 15 décembre 1975: Par décision 740475 du conseil du Trésor, autorisation a été donnée au ministère de l'Énergie, des Mines et des Ressources d'inclure un crédit de \$973,000 au budget supplémentaire (B) pour l'année 1975-1976 en vue d'accroître le programme fédéral de recherche et développement en matière énergétique, en particulier en ce qui concerne les sables pétrolifères et le charbon. Cette somme était composée de frais d'exploitation auxquels venaient s'ajouter des capitaux nécessaires à acquérir du matériel de laboratoire.

3. Printemps 1976: L'étude sur l'énergie marémotrice ayant commencé en retard, il était devenu évident que le budget prévu en 1975-1976 pour ce projet serait inférieur à \$250,000. Le Parlement n'a donc pas eu à voter des fonds supplémentaires dans le budget supplémentaire (B) pour la recherche et développement en matière énergétique, les fonds étant réunis grâce à une redistribution interne et à un transfert des \$500,000 d'excédent provenant du crédit prévu pour l'étude de l'énergie marémotrice. Ce transfert de crédit a été approuvé par le conseil du Trésor le 4 mars 1976 (décision 741495) conformément à l'article 24 de la Loi sur l'administration financière.

Je vous prie d'agréer, Monsieur, l'expression de mes sentiments distingués.

Maurice LeClair

APPENDICE «PA-81»

Extrait de: Régime de pensions du Canada—Rapport actuariel statutaire n° 3
(Déposé le 17 avril 1974)

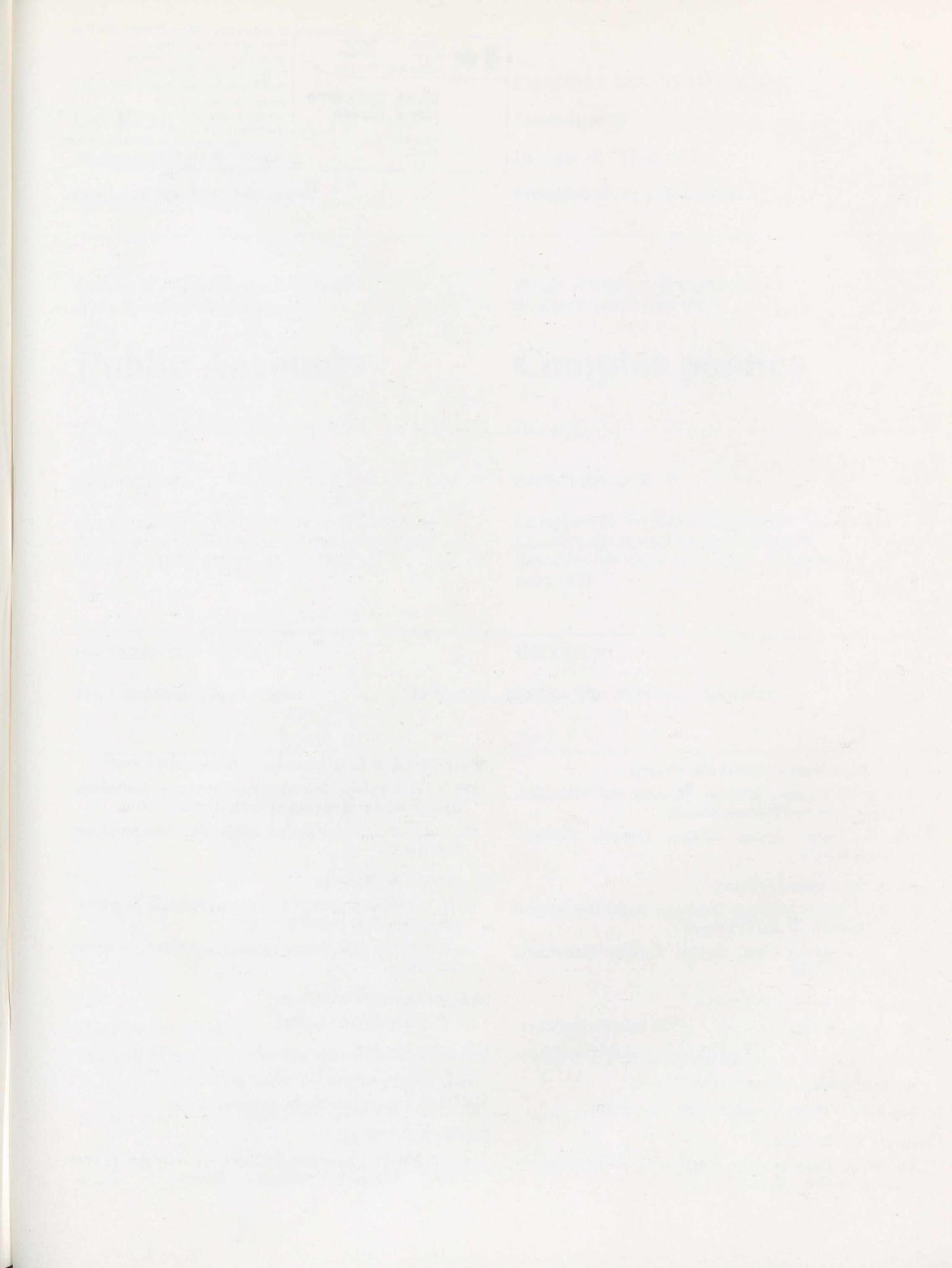
Tableau 8

Régime proposé
Mêmes hypothèses qu'au Tableau 2,
sauf intérêt 7.5% sur
nouveaux investissements*

Fonds subsidiaire—Projections
(Fonds en milliards; autres chiffres en millions; niveau de cotisation
en % des gains contributifs)

Année civile	Prestations et dépenses	Fonds A				Fonds B				Fonds C			
		Taux de cotisation 3.6%		Baisse graduelle de la liquidité aux provinces jusqu'à zéro		Taux de cotisation		Baisse graduelle de la liquidité aux provinces jusqu'à zéro		Taux de cotisation		Baisse graduelle de la liquidité aux provinces jusqu'à zéro et égale à l'intérêt sur le fonds	
		Cotisations	Liquidité aux provinces	Fonds	Taux de cotisation	Cotisations	Liquidité aux provinces	Fonds	Taux de cotisation	Cotisations	Liquidité aux provinces	Fonds	
	\$	\$	\$	\$	%	\$	\$	\$	%	\$	\$	\$	
1973				6.6				6.6				6.6	
1974	466	1,105	639	7.7	3.60	1,105	639	7.7	3.60	1,105	639	7.7	
1975	615	1,255	640	8.9	3.60	1,255	640	8.9	3.60	1,255	640	8.9	
1976	814	1,385	572	10.2	3.60	1,385	572	10.2	3.60	1,385	572	10.2	
1977	1,037	1,536	499	11.4	3.60	1,536	499	11.4	3.60	1,536	499	11.4	
1978	1,285	1,696	411	12.7	3.60	1,696	411	12.7	3.60	1,696	411	12.7	
1979	1,555	1,878	323	13.9	3.60	1,878	323	13.9	3.60	1,878	323	13.9	
1980	1,844	2,039	196	15.1	3.60	2,039	196	15.1	3.60	2,039	196	15.1	
1981	2,127	2,216	89	16.3	3.60	2,216	89	16.3	3.60	2,216	89	16.3	
1982	2,430	2,400	-30	17.5	3.64	2,430	0	17.5	3.60	2,400	-30	17.5	
1983	2,753	2,592	-161	18.6	3.82	2,753	0	18.8	3.60	2,592	-161	18.6	
1984	3,101	2,793	-308	19.7	4.00	3,101	0	20.2	3.60	2,793	-308	19.7	
1985	3,476	3,003	-473	20.7	4.17	3,476	0	21.7	3.60	3,003	-473	20.7	
1990	5,845	4,208	-1,637	23.2	5.00	5,845	0	31.0	3.60	4,208	-1,637	23.2	
1995	9,028	5,808	-3,220	18.5	5.60	9,028	0	44.4	4.52	7,290	-1,738	23.2	
2000	13,178	8,115	-5,063	1.4	5.85	13,178	0	63.8	5.08	11,440	-1,738	23.2	
2005	18,679	11,425	-7,254	-34.9	5.89	18,679	0	91.6	5.34	16,941	-1,738	23.2	
2010	26,678	15,899	-10,780	-103.7	6.04	26,678	0	131.4	5.65	24,941	-1,738	23.2	
2015	39,631	21,719	-17,912	-234.5	6.57	39,631	0	188.7	6.28	37,893	-1,738	23.2	
2020	58,863	29,321	-29,542	-478.9	7.23	58,863	0	270.9	7.01	57,126	-1,738	23.2	
2025	86,732	39,460	-47,272	-918.3	7.91	86,732	0	388.8	7.75	84,995	-1,738	23.2	

*Augmentations annuelles de 5½% des gains, 3% des prix.





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WITNESSES—TÉMOINS

From the Department of Health and Welfare:

Miss A. K. Liljefors, Director, Planning and Evaluation,
Income Security Programs Branch;
Mr. D. Smith, Acting Director General, Financial
Administration.

From the Department of Finance:

Mr. R. A. McLarty, Senior Economist, Social Development
and Manpower Policy Division;
Mr. L. Konomis, Chief, Special Projects, Government
Finance Division.

From the Department of Insurance:

Mr. W. Riese, Chief Actuary.

From the Office of the Auditor General:

Mr. R. Chatelain, Deputy Auditor General;
Mr. P. D. Lafferty, Assistant Auditor General.

From the Treasury Board:

Mr. W. A. Kelm, Director, Pension and Benefits Division,
Personnel Policy Branch.

Du ministère de la Santé nationale et du Bien-être social:

M^{lle} A. K. Liljefors, directeur, Planification et évaluation,
Direction des programmes de la sécurité du revenu;
M. D. Smith, directeur général intérimaire, Administration
financière.

Du ministère des Finances:

M. R. A. McLarty, premier économiste, Politique de promo-
tion sociale et de main-d'œuvre;
M. L. Konomis, chef, Projets spéciaux, Division des finances
de l'État.

Du Département des assurances:

M. W. Riese, actuaire en chef.

Du bureau du Vérificateur général:

M. R. Chatelain, sous-vérificateur général;
M. P. D. Lafferty, vérificateur général adjoint.

Du Conseil du Trésor:

M. W. A. Kelm, directeur, Division, des avantages et pen-
sions, Direction de la politique du personnel.

HOUSE OF COMMONS

Issue No. 30

Wednesday, June 28, 1978

Chairman: Mr. Ron Huntington

CHAMBRE DES COMMUNES

Fascicule n° 30

Le mercredi 28 juin 1978

Président: M. Ron Huntington

*Minutes of Proceedings and Evidence
of the Standing Committee on*

Public Accounts

*Procès-verbaux et témoignages
du Comité permanent des*

Comptes publics

RESPECTING:

The Report of the Auditor General of Canada to the House of Commons for the fiscal years ended March 31, 1976, and March 31, 1977

INCLUDING:

The Third Report to the House.

CONCERNANT:

Le rapport du Vérificateur général du Canada à la Chambre des communes pour les années financières terminées le 31 mars 1976 et le 31 mars 1977

INCLUANT:

Le troisième rapport à la Chambre.

Third Session of the
Thirtieth Parliament, 1977-78

Troisième session de la
trentième législature, 1977-1978

STANDING COMMITTEE ON
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(Quorum 11)

Le greffier du Comité

J. D. W. Campbell

Clerk of the Committee

Pursuant to S.O. 65(4)(b)

Wednesday, June 28, 1978:

Mr. Savard replaced Mr. Côté.

Conformément à l'article 65(4)(b) du Règlement

Le mercredi 28 juin 1978:

M. Savard remplace M. Côté.

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REPORT TO THE HOUSE

Thursday, June 29, 1978

The Standing Committee on Public Accounts has the honour to present its

THIRD REPORT

1. In accordance with its permanent Order of Reference contained in the Standing Orders of the House of Commons, your Committee has considered the Reports of the Auditor General of Canada to the House of Commons for the fiscal years ended March 31, 1976, and March 31, 1977, and in particular, the following items:

(a) 1976 Report—Appendices D and E—Financial Management and Control Studies, and the 1977 Report—Appendix D—Financial Management and Control Study;

(b) 1977 Report—Parts 3, 4, 5, and 6—Computer and Information Systems Evaluation Study, and paragraph 17.10—Weaknesses in control over Unemployment Insurance benefit payments;

(c) 1977 Report—Special Audits and Inquiries—Paragraphs 10.9, 10.10, 10.16 to 10.21 inclusive, 11.1 to 11.19 inclusive, 12.1 to 12.18 inclusive, and 12.31 to 12.40 inclusive; and

(d) 1977 Report—Valuation of Pension Accounts; and Canada Pension Plan—Projected Deficiency—Paragraphs 14.9 and 17.6.

2. The co-operation of the following witnesses is acknowledged:

From the Department of the Secretary of State:

Mr. A. Fortier, Under Secretary of State;

Mr. G. T. Rayner, Senior Assistant Under Secretary of State;

Mr. R. J. Lachapelle, Director General, Education Support Branch;

Mr. P. E. Larose, Superintendent of Translation.

From the Department of Indian Affairs and Northern Development:

Mr. A. Kroeger, Deputy Minister;

Mr. R. J. Fournier, Assistant Deputy Minister, Finance and Administration;

Mr. R. J. Knox, Director General, Program Support (Indian and Eskimo Affairs Program).

From the Department of Supply and Services:

Mr. J. L. Fry, Deputy Minister of Services and Deputy Receiver General of Canada;

Mr. G. A. Berger, Assistant Deputy Minister, Commercial Supply;

Mr. D. J. Steele, Assistant Deputy Minister, Management Services, Services Administration;

Mr. B. Crossfield, Director General, Compensation Services Branch;

RAPPORT À LA CHAMBRE

Le jeudi 29 juin 1978

Le Comité permanent des comptes publics a l'honneur de présenter son

TROISIÈME RAPPORT

1. Conformément à son Ordre de renvoi permanent contenu dans le Règlement de la Chambre des communes, votre Comité a étudié les rapports du Vérificateur général du Canada à la Chambre des communes pour les années financières terminées le 31 mars 1976 et le 31 mars 1977, tout particulièrement les postes suivants:

a) Rapport de 1976—Appendices D et E—Études de la gestion et du contrôle financiers, et le rapport de 1977—appendice D—Étude de la gestion et du contrôle financiers.

b) Rapport de 1977—Parties 3, 4, 5 et 6—Études portant sur l'évaluation des systèmes d'informatique et d'information; et paragraphe 17.10—Faiblesses du contrôle exercé sur les paiements de prestations d'assurance-chômage;

c) Rapport de 1977—Vérifications spéciales et enquêtes—paragraphes 10.9, 10.10, 10.16 à 10.21 inclusivement, 11.1 à 11.19 inclusivement, 12.1 à 12.18 inclusivement, et 12.31 à 12.40 inclusivement; et

d) Rapport de 1977—Évaluation des comptes de pensions de retraite; et Régime de pensions du Canada—Insuffisance prévue—paragraphes 14.9 et 17.6.

2. Nous avons reçu la collaboration des témoins suivants:

Du Secrétariat d'État:

M. A. Fortier, sous-secrétaire d'État;

M. G. T. Rayner, sous-secrétaire d'État adjoint principal;

M. R. J. Lachapelle, directeur général, Direction de l'appui à l'éducation;

M. P. E. Larose, surintendant du bureau des traductions.

Du ministère des Affaires indiennes et du Nord canadien:

M. A. Kroeger, sous-ministre;

M. R. J. Fournier, sous-ministre adjoint, Finances et administration;

M. R. J. Knox, directeur général, Soutien de programmes (Programme des affaires indiennes et esquimaudes).

Du ministère des Approvisionnements et Services:

M. J. L. Fry, sous-ministre des services et sous-receveur général du Canada;

M. G. A. Berger, sous-ministre adjoint, Approvisionnement commercial;

M. D. J. Steele, sous-ministre, Services de gestion, Administration des services;

M. B. Crossfield, directeur général, Direction des services de compensation;

Mr. K. W. Reed, Director General, Payment Services Branch;

Mr. D. C. Baxter, Director General, Data Processing Branch;

Mr. A. G. Irvine, Director General, Government of Canada Accounting Branch, Services Administration;

Mr. T. Dunbar, Director, Central Accounting, Government of Canada Accounting Branch.

From the Royal Canadian Mounted Police:

Superintendent F. Fedor.

From the Department of Employment and Immigration:

Mr. J. L. Manion, Deputy Minister;

Mr. R. St. Laurent, Executive Director, Benefit Program;

Mr. F. Godbout, Executive Director, Finance and Administration;

Mr. B. K. Dertinger, Executive Director, National Systems and Services.

From the Department of National Revenue—Taxation:

Mr. B. MacDonald, Deputy Minister;

Mr. H. E. Garland, Assistant Deputy Minister, Operations;

Mr. D. S. Brooks, Acting Assistant Deputy Minister, Systems and Planning.

From the Department of Finance:

Mr. D. Clark, Assistant Director, Federal-Provincial Relations Division;

Mr. R. A. McLarty, Senior Economist, Social Development and Manpower Policy Division;

Mr. L. Konomis, Chief, Special Projects, Government Finance Division.

From Statistics Canada:

Mr. P. Kirkham, Chief Statistician of Canada;

Mr. N. Francino, Director General, Policy, Planning and Evaluation Branch.

From the Department of Energy, Mines and Resources:

Mr. C. H. Smith, Senior Assistant Deputy Minister;

Mr. W. McKim, Assistant Deputy Minister of Administration;

Mr. H. D. Fleck, Director, Financial Services.

From the Canada Council:

Mr. Charles Lussier, Director;

Mr. T. Porteous, Associate Director;

Mr. C. Gauthier, Director of Administration and Finance.

From the National Museums of Canada:

Mr. André Bachand, Vice-Chairman of the Board of Trustees of the National Museums of Canada; and Chairman of the Special Committee on Finance and Audit of the Board of Trustees;

Ms. Jennifer R. McQueen, Acting Secretary General;

M. K. W. Reed, directeur général, Direction des services de rémunération;

M. D. C. Baxter, directeur général, Direction du traitement des données;

M. A. G. Irvine, directeur général, Direction de la comptabilité du gouvernement du Canada, Administration des services;

M. T. Dunbar, directeur, comptabilité centrale, Direction de la comptabilité du gouvernement du Canada.

De la Gendarmerie Royale du Canada:

Le surintendant F. Fedor.

Du ministère de l'Emploi et de l'Immigration:

M. J. L. Manion, sous-ministre;

M. R. St. Laurent, directeur exécutif, Programmes des prestations;

M. F. Godbout, directeur exécutif, Finances et administration;

M. B. K. Dertinger, directeur exécutif, Systèmes nationaux et services.

Du ministère du Revenu national—Impôt:

M. B. MacDonald, sous-ministre;

M. H. E. Garland, sous-ministre adjoint, Direction des opérations;

M. D. S. Brooks, sous-ministre adjoint intérimaire, Systèmes et planification.

Du ministère des Finances:

M. D. Clark, directeur adjoint, Division des relations fédérale-provinciale;

M. R. A. McLarty, économiste en chef, Division de la politique de promotion syndicale et de main-d'œuvre;

M. L. Konomis, chef, projets spéciaux, Division des finances de l'État.

De Statistique Canada:

M. P. Kirkham, statisticien en chef du Canada;

M. N. Francino, directeur général, Direction de la politique, de la planification et de l'évaluation.

Du ministère de l'Énergie, des Mines et des Ressources:

M. C. H. Smith, premier sous-ministre adjoint;

M. W. McKim, sous-ministre adjoint de l'administration;

M. H. D. Fleck, directeur, Services financiers.

Du Conseil des Arts du Canada:

M. Charles Lussier, directeur;

M. T. Porteous, directeur associé;

M. C. Gauthier, directeur de l'administration et des finances.

Des Musées nationaux du Canada:

M. André Bachand, vice-président du Conseil d'administration des musées nationaux du Canada et président du Comité spécial des finances et de la vérification du Conseil d'administration;

M^{me} Jennifer R. McQueen, secrétaire générale intérimaire;

Mr. Richard Herring, Assistant Secretary General, Planning and Administration;

Mr. Arthur Trickey, Assistant Secretary General, Finance and Administration;

Mr. Dann Michols, Director, Museum Assistance Programme.

From the Department of National Health and Welfare:

Miss A. K. Liljefors, Director, Planning and Evaluation, Income Security Programs Branch;

Mr. D. Smith, Acting Director General, Financial Administration.

From the Department of Insurance:

Mr. W. Riese, Chief Actuary.

From the Treasury Board:

Mr. R. L. Richardson, Deputy Secretary, Program Branch;

Mr. S. Mensforth, Deputy Secretary, Financial Administration Branch;

Mr. P. Meyboom, Deputy Secretary, Administrative Policy Branch;

Mr. W. Pajor, Director, Information Systems Division, Administrative Policy Branch;

Mr. A. G. Ross, Director, Financial Policy Development, Financial Administration Branch;

Mrs. N. Gendreau, Director, Evaluation, Analysis and Data Services Division, Personnel Policy Branch;

Mr. D. D. Harris, Director, Administrative Standards Division, Administrative Policy Branch;

Mr. W. A. Kelm, Director, Pension and Benefits Division, Personnel Policy Branch;

Mr. N. H. Duncan, Group Chief, Financial Policy Research and Advisory Services Division, Financial Administration, Branch;

Mr. A. Silverman, Group Chief, Financial Policy Evaluation Division, Financial Administration Branch;

Mr. J. VanDoornick, Senior Project Officer, Administrative Standards Division, Administrative Policy Branch.

From the Auditor General's Office:

Mr. J. J. Macdonell, Auditor General of Canada;

Mr. R. Chatelain, Deputy Auditor General;

Mr. R. Dubois, Assistant Auditor General;

Mr. P. D. Lafferty, Assistant Auditor General;

Mr. H. Hayes, Director General, Audit Operations;

Mr. E. Dickson, Director General, Audit Operations;

Mr. E. Peters, Principal, Computer Audit Services;

Mr. E. F. McNamara, Principal, Study of Procedures in Cost Effectiveness;

Mr. P. D. Ward, Principal, Financial and Management Control Study;

M. Richard Herring, secrétaire général adjoint, Planification et administration;

M. Arthur Trickey, secrétaire général adjoint, Finances et administration;

M. Dann Michols, directeur, Programme d'appui aux musées.

Du ministère de la Santé nationale et du Bien-être social:

M^{lle} A. K. Liljefors, directeur, Planification et évaluation des programmes, Direction des programmes de la sécurité du revenu;

M. D. Smith, directeur général suppléant, Administration financière.

Du Département des assurances:

M. W. Riese, actuaire en chef.

Du Conseil du Trésor:

M. R. L. Richardson, sous-secrétaire, Direction des programmes;

M. S. Mensforth, sous-secrétaire, Direction de l'administration financière;

M. P. Meyboom, sous-secrétaire, Direction de la politique administrative;

M. W. Pajor, directeur, Division des systèmes d'information, Direction de la politique administrative;

M. A. G. Ross, directeur, Élaboration de la politique financière, Direction de l'administration financière;

M^{me} N. Gendreau, directeur, division de l'évaluation, de l'analyse et des services de données, Direction de la politique du personnel;

M. D. D. Harris, directeur, Division des normes administratives, Direction de la politique administrative;

M. W. A. Kelm, directeur, Division des pensions et des prestations, Direction de la politique du personnel;

M. N. H. Duncan, chef de groupe, Division de l'élaboration de la politique financière et des services consultatifs, Direction de l'administration financière;

M. A. Silverman, chef de groupe, Division de l'évaluation des politiques financières, Direction de l'administration financière;

M. J. VanDoornick, premier gestionnaire de projets, Division des normes administratives, Direction de la politique administrative.

Du Bureau du Vérificateur général:

M. J. J. Macdonell, Vérificateur général du Canada;

M. R. Chatelain, sous-vérificateur général;

M. R. Dubois, Vérificateur général adjoint;

M. P. D. Lafferty, Vérificateur général adjoint;

M. H. Hayes, directeur général, Vérification;

M. E. Dickson, directeur général, Vérification;

M. E. Peters, directeur général, Services de vérification informatique;

M. E. F. McNamara, directeur général, Travail de recherche et l'analyse du coût-efficacité;

M. P. D. Ward, directeur général, Étude de la gestion et du contrôle financiers;

Mr. B. Thompson, Principal, Audit Operations;
 Mr. M. W. Greenwood, Director, Special Audits and Inquiries;
 Mr. W. Comerford, Manager, Audit Operations;
 Mr. R. J. Rosen, Adviser to the Auditor General, Computer and Information Systems;
 Mr. D. Desautels, Special Adviser, Unemployment Insurance Commission Statistical Sampling Study;
 Mr. L. J. Duff, Project Leader, Computer and Information Systems Evaluation Study;
 Mr. R. Healey, Project Leader, Computer and Information Systems Evaluation Study;
 Mr. E. Case, Study Team Leader, Financial Management and Control Study;
 Mr. B. Travers, Study Team Leader, Financial Management and Control Study;
 Mr. J. Callum, Member of the Computer and Information Systems Evaluation Study.

3. Your Committee held 19 hearings with respect to the following review areas:

A—Financial Management and Control Study (*FMCS*) of Government Departments, Agencies and Corporations.

B—Computer and Information Systems Evaluation (*CAISE*) Study.

C—Grants and Contributions.

D—Travel and Relocation Expenses.

E—Receipt and Deposit of Public Money.

F—Use of Statistical Data in Determining Certain Government Expenditures.

G—Canada Pension Plan (*CPP*)—Projected Deficiency.

A—Financial Management and Control Study (FMCS) of Government Departments, Agencies and Corporations

4. Your Committee continued to review the financial management and control practices of certain government departments, agencies and corporations that were highlighted in the Auditor General's 1975, 1976 and 1977 Reports. In accordance with a procedure established two years ago, your Committee requested in March 1978 a progress report from 33 government departments, agencies and corporations on the implementation of the Auditor General's recommendations. These reports are appended to Issue No. 28 dated June 6, 1978, of the Committee's Minutes of Proceedings and Evidence.

5. Your Committee believes that this procedure has not only strengthened the parliamentary accountability process, but has also greatly assisted the Auditor General and the Treasury Board Secretariat in monitoring the action taken by the various governmental organizations. In cases where progress is reported to be below an acceptable level, your Committee will request those departments, agencies and corporations to account for their actions.

6. Because of certain identifiable concerns raised in the Auditor General's Report and the *FMCS* progress reports,

M. B. Thompson, directeur général, Vérification;
 M. M. W. Greenwood, directeur, Vérifications spéciales et enquêtes;
 M. W. Cumerford, directeur, Vérification;
 M. R. J. Rosen, conseiller du Vérificateur général, systèmes d'informatique et d'information;
 M. D. Desautels, conseiller spécial, Étude statistique de la Commission d'assurance-chômage;
 M. L. J. Duff, chef du projet, Étude de l'évaluation des systèmes d'informatique et d'information;
 M. R. Healey, chef de projet, Étude de l'évaluation des systèmes d'informatique et d'information;
 M. E. Case, chef de groupe d'étude, Étude de la gestion et du contrôle financiers;
 M. B. Travers, chef de groupe d'étude, Étude de la gestion et du contrôle financiers;
 M. J. Callum, membre de l'étude de l'Évaluation des systèmes d'informatique et d'information.

3. Vote Comité a tenu 19 audiences sur les sujets suivants:

A—Étude de la gestion et du contrôle financiers (*EGCF*) des ministères, organismes et sociétés du gouvernement.

B—Étude portant sur l'évaluation des systèmes d'informatique et d'information (*ESII*).

C—Subventions et contributions.

D—Frais de voyage et réinstallation.

E—Réception et dépôt des deniers publics.

F—Utilisation de données statistiques pour déterminer certaines dépenses du gouvernement.

G—Régime de pension du Canada (*RPC*)—Déficit prévu.

A—Étude de la gestion et du contrôle financiers (EGCF) des ministères, organismes et sociétés du gouvernement

4. Votre Comité a continué à étudier les pratiques de gestion et de contrôle financiers de certains ministères, organismes et sociétés du gouvernement décrites dans les rapports de 1975, 1976 et 1977 du Vérificateur général. Conformément à une procédure établie il y a deux ans, au mois de mars 1978 votre Comité a demandé à 33 ministères, organismes et sociétés du gouvernement de rédiger un rapport périodique sur l'application des recommandations du Vérificateur général. Ces rapports sont annexés au fascicule n° 28, du 6 juin 1978, des procès-verbaux et témoignages du Comité.

5. Votre Comité estime que cette méthode a non seulement renforcé le principe de responsabilité devant le Parlement, mais a considérablement aidé le Vérificateur général et le Secrétariat du Conseil du Trésor à superviser les mesures prises par les diverses organisations gouvernementales. Lorsque les rapports indiqueront que les progrès sont au-dessous d'un seuil acceptable, votre Comité demandera à ces ministères, organismes et sociétés de rendre compte de leurs actions.

6. En raison de certaines préoccupations précises soulevées dans le rapport du Vérificateur général et dans les rapports

your Committee heard evidence with respect to the financial management and control practices from the following:

- Department of Indian Affairs and Northern Development,
- Department of the Secretary of State,
- Canada Council, and
- National Museums of Canada.

Your Committee supports the recommendations of the Auditor General contained in the FMCS reports of these organizations and is concerned that implementation of these recommendations continues to be slow.

7. The analysis of the testimony led your Committee to the following conclusions:

(a) a senior full-time financial officer is required and should report directly to the head of the organization and should be a full-time member of the management committee in order that financial management takes its proper place in the decision-making process. A situation such as the one that exists in the Department of the Secretary of State, where the senior financial officer is only one of fifteen reporting to the Senior Assistant Deputy Minister, does not appear satisfactory to your Committee. The Canada Council, on the other hand, has a designated senior financial officer who has so many other time-consuming administrative duties that the financial management and control of that organization is weakened;

(b) stronger financial direction and leadership are required of senior financial officers in departments, agencies and corporations to ensure that the quality of financial administration throughout the organization is maintained at an acceptable level;

(c) Treasury Board as the key central agency should exercise more functional direction and leadership with departments, agencies and corporations;

(d) the authority granted by Parliament for the Indian Arts and Crafts Revolving Fund was deliberately exceeded by \$400,000 by officials in the Department of Indian Affairs and Northern Development without, in the opinion of your Committee, adequate disciplinary action being taken. Your Committee cannot condone such action;

(e) slow progress is being made in establishing a proper system of internal audit within the Department of Indian Affairs and Northern Development and the Canada Council;

(f) substantial improvements are needed in the financial control of funds managed by native organizations, particularly with respect to the accountability to Parliament of the contributions to Indian bands;

(g) because it was created under a separate Act and is independent of the Financial Administration Act, the Canada Council has no financial accountability to Parlia-

mentaires EGCF, votre Comité a entendu les témoignages suivants sur la gestion et le contrôle financiers:

- ministre des Affaires indiennes et du Nord canadien,
- Secrétaire d'État.
- Conseil des Arts du Canada, et
- Musées nationaux du Canada.

Votre Comité approuve les recommandations du Vérificateur général figurant dans les rapports de gestion et de contrôle financiers de ces organisations, et s'inquiète de ce que l'application de ces recommandations ne soit toujours pas assez rapide.

7. A la suite de l'analyse des témoignages, votre Comité en arriva aux conclusions suivantes:

a) il convient de nommer un fonctionnaire supérieur des finances à plein temps, qui relèverait directement du chef de l'organisation et qui devrait faire partie à temps complet du comité de gestion pour que la gestion financière occupe la place qui lui revient dans le processus décisionnel. Votre Comité estime qu'une situation telle que celle qui règne au Secrétariat d'État, où le fonctionnaire supérieur des finances n'est que l'un des 15 agents financiers relevant du sous-ministre adjoint principal, laisse à désirer. Par ailleurs, le Conseil des Arts du Canada a disposé dont les autres fonctions administratives sont si nombreuses et exigent une si grande part de son temps que la gestion et le contrôle financiers de cette organisation s'en trouvent affaiblis;

b) dans les ministères, les organismes et les sociétés d'État, les agents financiers supérieurs doivent exercer une surveillance, une coordination, un contrôle accrus de la gestion financière afin de veiller à ce que dans tous les services, la qualité de la gestion financière soit maintenue à un niveau acceptable.

c) le Conseil du Trésor en qualité d'organisme central devrait exercer une surveillance, une coordination et un contrôle plus fonctionnels en ce qui concerne les ministères, les organismes et les sociétés d'État;

d) le montant des dépenses autorisées par le Parlement dans le cadre du Fonds de renouvellement des objets d'art et d'artisanat indiens a été délibérément dépassé de \$400,000 par les hauts fonctionnaires du ministère des Affaires indiennes et du Nord Canadien, sans que, estime le Comité, des mesures disciplinaires adéquates aient été prises. Votre Comité ne peut tolérer une telle attitude;

e) actuellement, l'établissement d'un système satisfaisant de vérification interne des comptes au sein du ministère des Affaires indiennes et du Nord canadien et du Conseil des Arts du Canada progresse lentement;

f) il est nécessaire d'apporter des améliorations sensibles au contrôle financier des fonds gérés par des organisations autochtones, particulièrement en ce qui concerne les explications à donner au Parlement au sujet des contributions faites aux bandes indiennes;

g) parce qu'il a été institué aux termes d'une Loi distincte et qu'il n'est pas assujéti à la Loi sur l'administration financière, le Conseil des Arts du Canada n'est pas

ment or to Treasury Board for the spending of public funds by means of grants and contributions; and

(h) Treasury Board officials are reluctant to take any initiative with respect to the FMCS of Crown corporations unless Treasury Board's responsibilities are clearly defined. Current legislation is deficient in this respect, as elaborated by your Committee in its Second Report to the House (*The Crown Corporations Report*), dated April 11, 1978.

8. Your Committee recommends therefore that the Auditor General monitor the action taken and to be taken in those areas by the organizations concerned.

9. Your Committee recommends that consideration be given to amending existing legislation to include the Canada Council in Schedule B of the Financial Administration Act and thereby subject it to the financial requirements of the Treasury Board and consequently to Parliament.

10. Your Committee regards the breach of the Financial Administration Act by officials who exceed spending appropriations as a serious matter and recommends that:

(a) adequate disciplinary action be taken against individuals responsible; and

(b) Treasury Board implement proper financial controls that will prevent recurrence of such breaches.

11. Your Committee recommends that statutes governing the Treasury Board be enlarged to strengthen its role in financial management and control over Crown Corporations.

B—Computer and Information Systems Evaluation (CAISE) Study

12. The Computer and Information Systems Evaluation Study by the Auditor General had the objective of reviewing and evaluating the controls pertaining to electronic data processing (EDP) resources throughout the government and its entities.

13. Your Committee held six meetings on this topic and found that there is need for:

(a) more effective management of EDP and control procedures at the departmental level;

(b) the Treasury Board Secretariat to provide directives, standards and a strengthened monitoring process in order to achieve consistency throughout government;

(c) improved security to protect equipment, programmes, and the classification of information both within the government and within the private sector contracting to the government; and

(d) more involvement of financial personnel in the development, operation, and audit of EDP financial systems.

tenu de rendre compte au Parlement ou au Conseil du Trésor des dépenses de fonds publics effectuées sous forme de subventions et de contributions; et

h) les hauts fonctionnaires du Conseil du Trésor éprouvent des réticences à prendre des initiatives quant à la gestion et au contrôle financiers des sociétés d'État, à moins que les responsabilités du Conseil du Trésor soient nettement définies. La loi en vigueur présente des lacunes à ce sujet, comme l'a indiqué votre Comité dans son deuxième rapport à la Chambre (*Rapport sur les sociétés de la Couronne*), daté du 11 avril 1978.

8. Par conséquent, votre Comité recommande que le Vérificateur général vérifie les mesures prises et à prendre dans ces domaines par les organismes en cause.

9. Votre Comité recommande que l'on examine la possibilité de modifier la loi en vigueur afin d'inclure le Conseil des Arts du Canada dans l'annexe B de la Loi sur l'administration financière, l'assujettissant par ce moyen aux prescriptions du Conseil du Trésor en matière de gestion financière, et par conséquent au Parlement.

10. Votre Comité considère que la violation des dispositions de la Loi sur l'administration financière par des fonctionnaires qui effectuent des dépenses dont le montant dépasse celui des crédits octroyés, constitue une faute grave et recommande que:

a) des mesures disciplinaires adéquates soient prises contre les fonctionnaires responsables; et

b) que le Conseil du Trésor applique les mesures de contrôle financier voulues qui empêcheront le renouvellement de ces violations.

11. Votre Comité recommande d'étendre la portée des dispositions des statuts qui régissent le Conseil du Trésor afin de renforcer son rôle dans la gestion et le contrôle financiers des sociétés de la Couronne.

B—Étude portant sur l'évaluation des systèmes d'informatique et d'information (ESII)

12. L'étude portant sur l'évaluation des systèmes d'informatique et d'information effectuée par le Vérificateur général visait à examiner et à faire une évaluation approfondie des contrôles concernant les ressources de l'informatique par le gouvernement et par ses organismes.

13. Votre Comité a tenu six séances sur ce sujet et a conclu qu'il fallait:

a) rendre plus efficace la gestion de l'informatique et confier aux ministères les méthodes de contrôle;

b) demander au Secrétariat du Conseil du Trésor de fournir des directives, des normes et de renforcer les méthodes de surveillance, afin de réaliser une certaine uniformité au sein du gouvernement;

c) améliorer la sécurité, afin de protéger le matériel, les programmes et la classification des renseignements au sein du gouvernement et du secteur privé, lié par contrat avec le gouvernement; et

d) favoriser une participation accrue du personnel des services financiers à l'élaboration, au fonctionnement et à la vérification des systèmes financiers.

14. Your Committee reports that the Treasury Board Secretariat and the departments basically support the Auditor General's recommendations and that steps have been taken to implement them. Both the Treasury Board Secretariat, by revising Chapter 2 of their *Guide on EDP Administration*, entitled "Management Responsibilities for EDP", and the RCMP, by developing security standards, have acted to remedy the weaknesses.

15. Nine departments were reviewed by the Auditor General's CAISE team and the following three were examined by your Committee:

- Department of Supply and Services/Services Administration,
- Department of National Revenue/Taxation, and
- Department of Employment and Immigration/Unemployment Insurance Commission.

16. Two areas of concern were noted within the Department of Supply and Services—Central and Regional Pay System:

- deficiencies in the control of pay input data; and
- deficiencies in the control over processing (*output was not always reconciled with input*).

The Auditor General advised that corrective measures are being taken.

17. With respect to the Department of National Revenue—Taxation, two control weaknesses were detected in the T-1 processing stream:

- financial accounting; and
- physical security.

The Department advised that remedial measures were being implemented.

18. In the Department of Employment and Immigration—Unemployment Insurance Commission, controls were found to be less than adequate with respect to:

- the ability to assess or validate the eligibility of claimants; and
- data entering the Benefit and Overpayment System.

Your Committee noted the need for balance between prompt service to claimants and the need for more controls. Your Committee considered that action taken to date by the Department will improve controls by:

- (a) ensuring the involvement of financial personnel in the design and the ongoing operation of systems; and
- (b) improving the preventive controls in order to validate all the data provided prior to the authorization of payments.

However, your Committee agrees with the Auditor General that follow-up studies should be undertaken to determine the most appropriate course of action as not all corrective measures have been implemented.

14. Votre comité fait savoir que le Secrétariat du Conseil du Trésor et les ministères appuient fondamentalement les recommandations du Vérificateur général et que des mesures ont été prises afin de les faire appliquer. De concert avec la GRC qui a arrêté des normes de sécurité, le Secrétariat, qui a révisé le chapitre 2 de son *guide d'administration de l'information* intitulé «responsabilité de la gestion de l'information», a pris les moyens nécessaires afin de corriger les faiblesses.

15. Neuf ministères ont été étudiés par l'équipe ESII du Vérificateur général et les trois suivants par votre Comité:

- ministère des Approvisionnements et Services—Administration des services,
- ministère du Revenu national—Impôt, et
- ministère de l'Emploi et de l'Immigration—Commission de l'assurance-chômage.

16. Deux questions, dignes d'intérêts, ont été mentionnées en ce qui concernent le ministère des Approvisionnements et Services—systèmes régional et central de la paie:

- lacunes des contrôles des données d'entrée en matière de paie;
- lacunes des contrôles du traitement informatique (*la sortie des données ne correspondait toujours pas à l'entrée des données*).

Le Vérificateur général a recommandé que des mesures correctives soient prises.

17. En ce qui concerne le ministère du Revenu national—Impôt, deux lacunes en matière de contrôle ont été relevées dans la chaîne systématique de traitement des T-1:

- la comptabilité financière et
- la sécurité physique.

Le ministère a recommandé que des mesures correctives soient appliquées.

18. Au sein du ministre de l'Emploi et de l'Immigration—Commission d'assurance-chômage, les contrôles ont été jugés moins qu'appropriés en ce qui concerne:

- la capacité d'évaluer ou de valider l'admissibilité des prestataires; et
- les données du système des prestations et des trop-payés.

Votre Comité a fait remarquer qu'il fallait en arriver à un équilibre entre des services prompts accordés aux prestataires et la nécessité d'avoir plus de contrôles. Votre Comité a jugé que les mesures prises jusqu'à présent par le ministère amélioreront les contrôles en:

- a) garantissant la participation du personnel des services financiers à l'élaboration et au fonctionnement permanent des systèmes; et
- b) améliorant les contrôles préventifs afin de valider toutes les données fournies avant d'autoriser les prestations.

Cependant, votre Comité donne son appui au Vérificateur général lorsque celui-ci mentionne qu'il faudrait effectuer des études suivies afin de déterminer les actions les plus appropriées, les mesures correctives n'ayant pas toutes été appliquées.

19. The Auditor General reported that improvements are required in management control over EDP resources and over the financial information processed by computers. The departments stated that the Auditor General's recommendations will be complied with and implemented, and your Committee notes that action has already been taken in the revised guides on EDP administration and on security standards.

20. Your Committee expects that the Treasury Board Secretariat will find the capability to monitor corrective action. Your Committee notes that the Auditor General has raised the question whether the Treasury Board Secretariat has assigned sufficient staff to this function.

21. Your Committee recommends that the Auditor General continue to report on the progress made by departments in implementing his recommendations.

C—Grants and Contributions

22. Your Committee held six meetings to examine the Auditor General's Special Study on Grants and Contributions. This two-year Study sought to evaluate the adequacy of financial management and control over grants and contributions in all departments and agencies of government for which the Auditor General has audit responsibility.

23. Grants and contributions of twenty government departments, agencies and corporations were reviewed by the Auditor General and the following three were examined by your Committee:

- Canada Council,
- Department of Energy, Mines and Resources, and
- National Museums of Canada.

24. In addition to specific concerns within certain government departments, agencies and corporations, government-wide problems were identified. Your Committee found four major areas of concern:

(a) that the previous Treasury Board Circular on Grants and Contributions was inconsistently applied, wrongly interpreted or substantially ignored. Widespread confusion between grants and contributions is evident and in some cases the terms are used interchangeably;

(b) that there appears to be insufficient effort to ensure the most efficient use of funds and a lack of adequate measures to enforce accountability by recipients. Documentation substantiating requests for grants or the detailed accounting for contributions was lacking;

(c) that there is a lack of control, monitoring, and evaluation of grants and contributions. Instances were noted of contributions exceeding the authorized amount or being increased or renewed without proper accountability on the funds previously provided. There is no central listing of grants and contributions nor are complete individual lists of recipients available in all donor departments in order to prevent duplicate funding; and

19. Dans son rapport, le Vérificateur général fait remarquer que les améliorations sont nécessaires dans le contrôle de gestion sur les ressources de l'informatique et le contrôle sur l'information financière traitée par ordinateur. Les ministères ont mentionné qu'il se conformeront aux recommandations du Vérificateur général et qu'il les appliqueront; en outre, votre Comité indique que des mesures ont déjà été prises dans les guides révisés sur l'administration de l'informatique et sur les normes de sécurité.

20. Votre Comité espère que le Secrétariat du Conseil du Trésor pourra surveiller les mesures correctives. Votre Comité constate que le Vérificateur général a demandé si le Secrétariat avait assigné du personnel suffisant à cette fonction.

21. Votre Comité recommande que le Vérificateur général continue à présenter des rapports concernant les progrès faits par les ministères dans l'application de ces recommandations.

C—Subventions et contributions

22. Votre Comité a tenu six séances pour étudier le rapport spécial du Vérificateur général sur les subventions et les contributions. Cette étude qui a duré deux ans cherchait à apprécier la suffisance de la gestion et du contrôle financiers exercé sur les subventions et les contributions dans tous les ministères et organismes du gouvernement que le Vérificateur général est chargé de contrôler.

23. Les subventions et les contributions accordées à vingt ministères, organismes et sociétés d'État ont fait l'objet d'une étude par le Vérificateur général, et les trois suivantes ont été examinées par votre Comité:

- Conseil des Arts du Canada,
- ministère de l'Énergie, des Mines et des Ressources, et
- Musées nationaux du Canada.

24. Outre les préoccupations particulières de certains ministères, organismes et sociétés d'État, des problèmes caractéristiques de l'ensemble du gouvernement ont été définis. Votre Comité les a répartis en quatre grandes catégories:

a) la circulaire du Conseil du Trésor sur les subventions et les contributions n'a pas été appliquée uniformément, a été mal interprétée ou a parfois même été négligée complètement. Il existe de toute évidence une grande confusion en ce qui concerne les modalités d'octroi de subventions et de contributions;

b) les efforts semblent insuffisants pour assurer une utilisation optimale des fonds de même que pour l'adoption de mesures adéquates obligeant les bénéficiaires à rendre compte. Il n'existe pas de pièces justificatives à l'appui des demandes de subventions ni aucune comptabilité détaillée relative à l'usage fait des contributions;

c) il existe un manque de contrôle, de surveillance, et d'évaluation suffisants au chapitre des subventions et des contributions. Dans certains cas, les contributions ont excédé le montant autorisé ou ont été augmentées ou accordées à nouveau sans qu'une comptabilité adéquate n'ait été fournie concernant les fonds accordés précédemment. Il n'y a aucune liste centrale des subventions et des contributions accordées et aucune liste complète des bénéficiaires.

(d) that the Estimates and the Public Accounts do not now show individual grants and contributions in a form which facilitates examination and year-to-year comparisons.

25. Your Committee notes that the Treasury Board has helped considerably to clarify the area of grants and contributions through its revised Circular 1977-50. The Office of the Comptroller General is expected to monitor departmental compliance. Your Committee intends to review the Auditor General's reports on the effectiveness of the application of the revised Circular which is intended to resolve the deficiencies in paragraphs 24(a), (b) and (c) above.

26. Your Committee also notes that certain recommendations of the Auditor General have not been incorporated in the revised Circular. After careful consideration, your Committee concludes that most of the suggestions made by the Auditor General in this regard not only call for improved disclosure in the Estimates and the Public Accounts but also strengthen the accountability process and Parliament's control of the public purse.

27. Your Committee therefore recommends to the Treasury Board that:

- (a) all grants and contributions over a minimum amount be shown separately in the Public Accounts;
- (b) where practical, grants and contributions be coded by category of use and by province, in both the Estimates and the Public Accounts;
- (c) lists of recipients of grants and contributions be a matter of public record in each department and measures be taken to prevent duplicate funding; and
- (d) financial assistance of a capital nature be classified as contributions (*not grants*) and administered as such, including the requirements for the submission of financial statements and reports on the use of funds.

28. Your Committee further recommends that the Auditor General closely monitor the progress made in this area.

D—Travel and Relocation Expenses

29. Your Committee examined a study by the Auditor General on travel and relocation expenses. It was directed towards assessing the extent to which departments and agencies comply with Treasury Board regulations, directives and guidelines; the effectiveness of Treasury Board and departmental controls in ensuring efficient use of funds allocated to travel and relocation; and the adequacy of disclosure given to these expenses in the Public Accounts. Over a two year period, the travel and relocation expenses of 25 departments and 8 Crown corporations were reviewed by the Auditor General. The study also included foreign travel expenses and the operations of the Central Travel Service.

ficiaires, qui permettraient aux ministères donateurs d'éviter tout le risque de double financement; et

d) le budget des dépenses et les comptes publics ne font pas état des subventions et des contributions individuelles, de manière à en faciliter l'examen, et la comparaison annuelle.

25. Votre Comité remarque que le Conseil du Trésor a considérablement aidé à clarifier la question des subventions et des contributions par sa circulaire révisée 1977-50. Le Bureau du contrôleur général devra en surveiller la mise en application par les ministères. Votre Comité a l'intention de revoir le rapport du Vérificateur général à savoir dans quelle mesure cette circulaire est appliquée, laquelle a pour but d'apporter une solution aux lacunes décrites aux paragraphes 24a), b) et c) susmentionnés.

26. Votre Comité remarque aussi que certaines recommandations du Vérificateur général n'ont pas été incluses dans la circulaire révisée. Après avoir étudié soigneusement cette question, votre Comité en vient à la conclusion que la plupart des suggestions faites par le vérificateur général à cet égard exigent une divulgation plus vaste dans le budget des dépenses et les comptes publics, outre qu'elles contribuent à renforcer le processus de comptabilité et le contrôle qu'exerce le Parlement sur l'utilisation des deniers publics.

27. Votre Comité recommande donc au Conseil du Trésor ce qui suit:

- a) que toutes les subventions et contributions qui dépasseraient un certain montant figurent distinctement dans les comptes publics;
- b) les subventions et contributions fassent, si possible, l'objet d'un codage par catégorie d'utilisation et par province, tant dans le budget que dans les comptes publics;
- c) que des listes de bénéficiaires des subventions et des contributions soient affichées dans chaque ministère et que des mesures soient prises pour éviter un double financement; et
- d) que toute aide financière en capital soit classée comme contribution (*et non subvention*) et administrée en conséquence, ce qui comprend les exigences relatives à la présentation d'état financiers et de rapports sur l'utilisation des fonds.

28. Votre Comité recommande de plus que le Vérificateur général contrôle de près le progrès réalisé dans ce domaine.

D—Dépenses de déplacement et de réinstallation

29. Votre Comité a examiné l'étude effectuée par le Vérificateur général sur les dépenses de déplacement et de réinstallation. L'étude visait à évaluer la mesure dans laquelle les ministères et organismes se conforment aux règlements, directives et lignes directrices du Conseil du Trésor; l'efficacité des contrôles effectués par le Conseil du Trésor et les ministères pour assurer une utilisation efficace des fonds consacrés aux déplacements et à la réinstallation; et la fidélité en matière de divulgation de ces dépenses dans les Comptes publics. Au cours d'une période de deux ans, les dépenses de déplacement et de réinstallation de 25 ministères et de 8 sociétés de la Couronne ont été examinées par le Vérificateur général. L'étude a également porté sur les dépenses de déplacement à

30. The evidence before your Committee revealed many instances of non-compliance with Treasury Board regulations, directives and guidelines; absence of travel authorization and control; lack of regard for the economic and efficient use of travel funds; and abuse of travel advances.

31. Your Committee notes that the Treasury Board Secretariat has responded favourably to the Auditor General's recommendations in this area and has revised its travel directive. Your Committee has been assured by the Secretariat and the Auditor General that they will be monitoring compliance on a regular basis.

32. Your Committee, however, is most concerned that current legislation does not permit Treasury Board to apply its travel directives to Crown corporations. Your Committee believes that where public funds are involved, public accountability must follow and that Crown corporations should conform to such requirements.

33. Your Committee therefore recommends that consideration be given by the Government to providing the appropriate legislation that will extend Treasury Board policies to Crown corporations.

34. Your Committee noted the concerns of the Auditor General with respect to the Central Travel Service: the delay in formalizing arrangements with the two airline companies for providing reservation and ticket services; and the weak financial procedures in the central billing system. It has been subsequently reported to your Committee in a letter to the Chairman dated June 5, 1978, (*Appendix "PA79"*) that some progress has been made in these two areas, including a Treasury Board Secretariat inter-departmental study. The Auditor General has been asked to inform the Committee of future progress.

E—Receipt and Deposit of Public Money

35. Your Committee notes the Auditor General's observations with respect to the receipt and deposit of public money in government departments which revealed:

- (a) inadequate control of cash receipts;
- (b) non-compliance with Treasury Board regulations;
- (c) delays in depositing cash receipts;
- (d) Losses caused by delay in converting cash receipts in foreign currencies;
- (e) delays in transferring receipts into interest-bearing accounts; and
- (f) weaknesses in controls over the establishment and operation of transfer accounts and deposit facilities.

36. Some departments show a lack of awareness or concern over the fact that idle money does not bear interest and that delays in processing receipts cause loss of interest revenue to the Crown. In one specific area, it has been estimated that the Receiver General by improving procedures regarding the transfer of funds to the Bank of Canada in Ottawa, through

l'étranger et sur le fonctionnement du Service central de voyage.

30. Les documents étudiés par votre Comité révèlent de nombreux cas de non-conformité avec les règlements, directives et lignes directrices du Conseil du Trésor; d'absence d'autorisation de déplacement et de contrôle de négligence quant à l'utilisation économique et efficace des fonds de déplacement et d'abus des avances de voyage.

31. Votre Comité note que le Secrétariat du Conseil du Trésor a répondu favorablement aux recommandations du Vérificateur général dans ce domaine et a révisé ses directives de déplacement. Votre Comité a reçu l'assurance du Secrétariat et du Vérificateur général qu'ils contrôleraient leur observance de façon régulière.

32. Votre comité, toutefois, s'inquiète vivement du fait que la loi actuelle ne permet pas au Conseil du Trésor d'appliquer ses directives de déplacement aux sociétés de la Couronne. Votre Comité croit que lorsque des fonds publics, sont en cause, l'imputabilité publique est de rigueur et que les sociétés de la Couronne devraient se conformer à de telles exigences.

33. Votre Comité recommande donc que le gouvernement songe à présenter une loi appropriée qui étendra l'application de la politique du Conseil du Trésor aux sociétés de la Couronne.

34. Votre Comité a noté les préoccupations du Vérificateur général au sujet du Service central de voyage; du retard mis à officialiser les dispositions prises avec les deux sociétés aériennes quant aux services de réservations et de billets; et de la procédure financière déficiente au sein du système central de facturation. Une lettre au président datée du 5 juin 1978 (*voir appendice «PA-79»*), accompagnée d'une étude interministérielle du Secrétariat du Conseil du Trésor, a ultérieurement informé votre Comité que certains progrès avaient été accomplis dans ces deux domaines. On a demandé au Vérificateur général de tenir le Comité au courant de tout progrès futur.

E—Réception et dépôt des deniers publics

35. Votre Comité a pris connaissance des observations du Vérificateur général concernant la réception et le dépôt des deniers publics par les ministères gouvernementaux, observations qui révèlent:

- a) un contrôle inapproprié des rentrées de caisse;
- b) la non application des règlements du Conseil du Trésor;
- c) des retards dans le dépôt des rentrées de caisse;
- d) des pertes causées par le retard mis à convertir les rentrées de caisse en devises étrangères;
- e) des retards dans la conversion des rentrées de caisse en comptes productifs d'intérêt; et
- f) des faiblesses dans les contrôles exercés sur l'établissement et l'utilisation des comptes de virements et des comptes de dépôt.

36. Certains ministères partagent une certaine insouciance ou semblent ignorer le fait que l'argent inemployé est improductif et que les retards dans le traitement des rentrées de caisse entraînent pour la Couronne un manque à gagner. Dans un domaine déterminé, on a estimé que le Receveur général pouvait percevoir jusqu'à \$4 millions annuellement au titre des

the telex deposit system, can improve interest earnings up to \$4 million annually.

37. Some departments continued to deal with unauthorized deposit facilities in spite of a legal opinion precluding their use.

38. Your Committee concludes that such deficiencies in the receipt and deposit of public money reflect the earlier observations of the Auditor General on the state of financial management and control in government departments and agencies. Furthermore, they reflect the need for adequately trained financial staff, sound internal procedures, and improved internal audit capability within the departments concerned.

39. Your Committee recognizes the progress made by the Receiver General with respect to the transfer of funds to the Bank of Canada. Moreover, a spokesman from the Treasury Board assured your Committee that they would monitor the total area of receipt and deposit of public money in the departments concerned. Your Committee supports this action.

F—Use of Statistical Data in Determining Certain Government Expenditures

40. The Auditor General observed that controls are inadequate to ensure appropriate secondary use of statistical data in determining certain government expenditures and recommended that Treasury Board undertake a study of the use of statistics by the Treasury Board Secretariat. One example of a situation that gave rise to the Auditor General's concern was the transfer of Federal funds to the provinces based on population statistics that were compiled for another purpose.

41. During testimony the Treasury Board Secretariat declined to make any policy statement or judgment as to the accuracy or the appropriateness of the data in cases where the concerned parties (*i.e., the donor and recipient of the funds*) had agreed that the data are satisfactory to them.

42. Statistics Canada stated that the responsibility for using the statistics to determine any payment is the responsibility of the programming department.

43. The Treasury Board stated that it accepts Parliament's authorization of the statistics being used but does not accept the responsibility for determining whether the statistical data are appropriate.

44. It is difficult for your Committee to comment on the Auditor General's observations concerning the possible inequity of government spending based on inappropriate secondary use of statistical data and on the implications of improving Treasury Board's monitoring ability or Statistics Canada's resources.

45. Your Committee recommends that one or more of the following steps be taken by the Government in examining this matter further:

intérêts sur l'épargne en améliorant ses méthodes de virement de fonds à la Banque du Canada, à Ottawa, au moyen de système de dépôt télex.

37. Certains ministères continuent d'utiliser des comptes de dépôt non autorisés bien que leur usage ait été condamné par les conseillers juridiques consultés à ce sujet.

38. Votre Comité a conclu que les faiblesses constatées dans la réception et le dépôt des deniers publics justifient les commentaires faits par le Vérificateur général au sujet de la gestion et du contrôle financiers exercés par les ministères et organismes gouvernementaux. Ces observations soulignent, en outre, la nécessité d'engager un personnel compétent, d'adopter des procédures internes éprouvées et d'améliorer la vérification interne dans les ministères en cause.

39. Votre Comité note les progrès réalisés par le Receveur général en ce qui concerne les virements de fonds à la Banque du Canada. Un porte-parole du Conseil du Trésor a, par ailleurs, assuré votre Comité que le Conseil exercera un contrôle sur l'ensemble des opérations de recette et de dépôt de fonds publics dans les ministères en cause. Votre Comité appuie une telle ligne d'action.

F—Utilisation de données statistiques pour déterminer certaines dépenses du gouvernement

40. Le Vérificateur général a fait remarquer que les mesures de contrôle ne sont pas appropriées pour garantir l'utilisation secondaire à bon escient des données statistiques visant à déterminer certaines dépenses du gouvernement et recommande que le Conseil du Trésor mette en chantier une étude portant sur l'utilisation des données statistiques par le Secrétariat du Conseil du Trésor. Un des exemples qui a suscité l'inquiétude du Vérificateur général portait sur le transfert des fonds fédéraux aux provinces en fonction de statistiques démographiques qui avaient été établies à d'autres fins.

41. Au cours des témoignages, le Secrétariat du Conseil du Trésor n'a voulu faire aucune déclaration de politique ni émettre aucun jugement sur l'exactitude et sur le caractère approprié des données dans le cas où les parties intéressées (*par exemple, le donneur et le bénéficiaire des fonds*) étaient d'accord sur ces données.

42. Statistique Canada a fait remarquer que la responsabilité en matière d'utilisation des statistiques pour déterminer les versements incombe au ministère chargé de l'élaboration des programmes.

43. A cela le Conseil du Trésor a fait remarquer qu'il accepte l'autorisation du Parlement d'utiliser ces statistiques, mais il refuse, par contre, la responsabilité de déterminer le caractère approprié de ces données.

44. Votre Comité peut donc difficilement passer des commentaires au sujet des observations faites par le Vérificateur général relatives, d'une part au caractère non fondé de certaines dépenses publiques engagées en fonction de l'utilisation secondaire de données statistiques et, d'autre part, aux mesures à prendre pour améliorer les moyens de contrôle du Conseil du Trésor ou les ressources de Statistique Canada.

45. Votre Comité recommande qu'au moins une des mesures suivantes soient prises par le gouvernement lorsqu'il étudiera plus à fond cette question, à savoir:

(a) placing it as an item on the agenda at the next Federal-Provincial Conference;

(b) calling it forthwith to the attention of the Royal Commission on Financial Management and Accountability (*Lambert Commission*) and asking for their comments; and/or

(c) requesting Treasury Board to undertake a special study and report on the matter.

G—Canada Pension Plan (CCP)—Projected Deficiency

46. When the Canada Pension Plan was introduced in 1965, it was established as a partially funded system to be financed exclusively by employer and employee contributions. The CPP Act provides that all contributions shall be credited to the CPP Account, all pensions and supplementary benefits shall be charged to that Account, and no payment shall be made in excess of the credit balance in the Account. While contributions are collected and recorded by the Federal Government, the investment of the Fund is at the discretion of the provinces.

47. The Auditor General in his 1977 Report and in his opening remarks before your Committee, observed that the government actuary had predicted that unless the rate of contributions were increased:

—by 1983, annual benefits would exceed contributions;

—by 1990, loans to the provinces would require repayment; and

—by the year 2000, the CPP Account would be exhausted.

48. Furthermore, the Auditor General pointed out that there is no explicit provision for an automatic increase in contribution rates, and any alteration in these rates requires a three-year period of exposure to Parliament before coming into force, and agreement by at least two-thirds of the ten provinces having an aggregate of not less than two-thirds of the population.

49. Your Committee recognizes the significance of the Auditor General's observations and the seriousness of the problem with respect to the next twenty years of the Plan. Your Committee notes the testimony of the Departments of Insurance and Finance with regard to their respective projections, and acknowledges their difficulty in dealing with so many unknown factors and varying assumptions. However, because of the wide range of unpredictability associated with the underlying assumptions, and because of the time factor involved, your Committee supports the view that Parliament should establish certain bench-marks for the review of this Plan at periodic intervals.

50. Your Committee accepts the proposed action by the Office of the Auditor General that an independent actuary will be consulted to verify the reports of the Department of Insurance.

51. Your Committee notes that a federal-provincial committee is now working in this area and recommends that its findings be made public.

a) la mettre à l'ordre du jour lors de la prochaine Conférence fédérale-provinciale;

b) la porter à l'attention immédiate de la Commission royale d'enquête sur la gestion financière et l'imputabilité (*Commission Lambert*) en demandant son avis; et/ou

c) demander au Conseil du Trésor de mettre en œuvre une étude spéciale et d'en faire rapport.

G—Régime de Pension du Canada (RPC)—Insuffisance Prévue

46. Lorsqu'il fut mis sur pied en 1965, le Régime de pension du Canada était un régime par capitalisation partielle qui devait être financé exclusivement par les cotisations versées par les employeurs et les employés. La Loi sur le RPC stipule que toutes les cotisations sont inscrites au compte du RPC, que toutes les rentes et les prestations supplémentaires sont imputées à ce compte et qu'aucun paiement ne doit en excéder le solde créditeur. Bien que les cotisations soient perçues et consignées par le gouvernement fédéral, l'investissement du fonds est laissé à la discrétion des provinces.

47. Dans son rapport de 1977 et dans sa déclaration préliminaire devant votre Comité, le Vérificateur général a fait remarquer que l'actuaire du gouvernement a prédit qu'à moins que le taux des cotisations ne soit augmenté:

—les prestations annuelles seront supérieures aux cotisations en 1983,

—les prêts aux provinces devront être recouverts en 1990, et

—l'actif du compte du RPC sera épuisé aux environs de l'an 2000.

48. Le Vérificateur général a également souligné qu'il n'existe aucune disposition permettant d'augmenter automatiquement le taux des cotisations et que toute modification de ces taux doit être soumise trois ans à l'avance au Parlement et être approuvée par au moins les deux tiers des dix provinces représentant une population au moins égale aux deux tiers de la population canadienne.

49. Votre Comité reconnaît l'importance des observations du Vérificateur général ainsi que la gravité du problème qui se pose en ce qui touche les 20 prochaines années d'existence du régime. Votre Comité a pris connaissance des prévisions respectives du département des Assurances et du ministère des Finances et reconnaît qu'il leur est difficile de tenir compte de tant de variables et de prévisions diverses. Néanmoins, en raison du degré élevé d'incertitude qui caractérise les prévisions sous-jacentes et des délais en jeu, votre Comité estime que le Parlement devrait émettre certaines directives concernant la révision périodique du régime.

50. Votre Comité approuve la proposition du bureau du Vérificateur général selon laquelle le gouvernement devrait retenir les services d'un actuaire indépendant pour vérifier les rapports préparés par le département des Assurances.

51. Votre Comité sait qu'un comité fédéral-provincial travaille actuellement sur cette question, et recommande que ce dernier rende public ses conclusions.

52. Your Committee also recommends that beginning in 1979 and at specified three-year intervals thereafter a Committee of the House of Commons make an examination of the Canada Pension Plan and recommend whether or not an increase in the rate of contributions should be required.

53. A copy of the relevant Minutes of Proceedings and Evidence (Issues Nos. 1, 2, 15, 16, 17, 18, 19, 20, 23, 24, 25, 26, 27, 28, 29 and 30) is tabled.

Respectfully submitted,

Le président

RON HUNTINGTON

Chairman

52. Votre Comité recommande également, qu'à partir de 1979 et à tous les trois ans par la suite, un comité de la Chambre des communes étudie le Régime de pension du Canada pour déterminer s'il convient ou non de hausser le taux des cotisations.

53. Un exemplaire des procès-verbaux et témoignages s'y rapportant (Fascicules nos 1, 2, 15, 16, 17, 18, 19, 20, 23, 24, 25, 26, 27, 28, 29 et 30) est déposé.

Respectueusement soumis,

Le secrétaire du Comité
D. W. Campbell
Clerk of the Committee

3. The appearance of a possibility of a contribution to the event of a... contribution rates were such that... contingencies the provinces will... sources of funds. However, from the financing of the Canada Pension Plan... unsatisfactory if the ultimate net... were either (a) zero, or (b) negative... on the fund (as demonstrated by... respectively in the table on page 25A... or social policy reasons it would be... contribution rates until absolutely... general revenues, i.e., to let the... balance, such a course of action... from the point of view of... would seem little point in... which this would entail, unless...

3. L'apparition d'une possibilité de contribution... aux provinces à toute façon tendance à... contributions injustifiées de... précéder dans le... provinces, peut à... sources de fonds. Toutefois, en ce qui... du Canada, il n'y a... préjudiciable si le... de contribution... (a) zéro, ou (b) négatif... par le fonds (comme... respectivement dans le... ou des raisons de... contribution rates jusqu'à... revenus généraux, c.à.d. pour... équilibre, une telle mesure... du point de vue... il n'y aurait guère de... lequel cela entraînerait...

MINUTES OF PROCEEDINGS

WEDNESDAY, JUNE 28, 1978

(41)

[Text]

The Standing Committee on Public Accounts met in camera at 3:40 o'clock p.m. this day, the Chairman, Mr. Huntington, presiding.

Members of the Committee present: Messrs. Alexander, Andre (Calgary Centre), Darling, Dawson, Flynn, Francis, Huntington, Lawrence, Leblanc (Laurier), Lefebvre, Miss Nicholson, Messrs. Savard and Towers.

In attendance: From the Research Branch, Library of Parliament: Mr. E. R. Adams and Mr. R. A. Benoît.

In accordance with its Permanent Order of Reference contained in the Standing Orders of the House of Commons, the Committee resumed consideration of the Reports of the Auditor General of Canada to the House of Commons for the fiscal years ended March 31, 1976, and March 31, 1977.

The Committee commenced consideration of its draft Third Report.

It was agreed,—That the draft Report, as amended, be adopted as the Committee's Third Report.

It was agreed,—That the Chairman present the Third Report to the House.

It was agreed,—That a letter to Mr. Ron Huntington, M.P., dated June 21, 1978, from the Chief Actuary, Department of Insurance, be printed as an appendix to this day's Minutes of Proceedings and Evidence (See Appendix "PA-82").

At 4:50 o'clock p.m., the Committee adjourned to the call of the Chair.

PROCÈS-VERBAL

LE MERCREDI 28 JUIN 1978

(41)

[Traduction]

Le Comité permanent des comptes publics se réunit aujourd'hui à huis clos à 15 h 40 sous la présidence de M. Huntington (président).

Membres du Comité présents: MM. Alexander, Andre (Calgary-Centre), Darling, Dawson, Flynn, Francis, Huntington, Lawrence, Leblanc (Laurier), Lefebvre, M^{lle} Nicholson, MM. Savard et Towers.

Aussi présents: Du Service de recherche de la Bibliothèque du Parlement: MM. E. R. Adams et R. A. Benoît.

Conformément à son ordre de renvoi permanent contenu dans le Règlement de la Chambre des communes, le Comité poursuit l'étude des rapports du Vérificateur général du Canada à la Chambre des communes pour les années financières terminées le 31 mars 1976 et le 31 mars 1977.

Le Comité entreprend l'étude de son projet de Troisième rapport.

Il est convenu,—Que le projet de rapport, tel que modifié, soit adopté comme Troisième rapport du Comité.

Il est convenu,—Que le président présente le Troisième rapport à la Chambre.

Il est convenu,—Qu'une lettre adressée à M. Ron Huntington, député, en date du 21 juin 1978, par l'actuaire en chef, Département des assurances, soit jointe aux procès-verbal et témoignages de ce jour. (Voir appendice «PA-82»).

A 16 h 50, le Comité suspend ses travaux jusqu'à nouvelle convocation du président.

Le greffier du Comité

J. D. W. Campbell

Clerk of the Committee

APPENDIX "PA-82"

June 21, 1978

Mr. Ron Huntington, M.P.,
House of Commons,
Ottawa
K1A 0A6

Re: *Canada Pension Plan* (Public Accounts Committee)

Dear Mr. Huntington:

1. On reading over the Minutes of June 8, 1978, I find that I did not answer very well your question on page 29:29 of whether there is "an ongoing actuarial adjustment in the private sector on pension plans to prevent the situation that is showing up here." Of course, we must be clear as to what you meant by "situation that is showing up here."

2. One aspect that was discussed at some length is the fact that the net cash flow to the provinces is likely to turn negative toward the middle 1980's. All this means is that current expenditures from the fund begin to exceed contributions, so that some of the investment earnings of the fund would be used to pay benefits instead of flowing back to the provinces in the form of new loans. This is not the type of contingency that is intended to be avoided by private sector pension plans; in fact, this would be expected sooner or later in plans with declining membership and even in some plans with stationary membership. Nor should such a situation by itself be a cause for concern, since investment earnings and eventual liquidation of capital may be considered not only legitimate but planned sources of funds for the payment of pensions.

3. The disappearance of a positive net cash flow to the provinces tends to attract unwarranted attention in any event. Unless contribution rates were set specifically to prevent such contingency, the provinces will gradually have to find other sources of funds. However, from the point of view of the financing of the Canada Pension Plan, there appears nothing unsatisfactory if the ultimate net cash flow to the provinces were either (a) zero, or (b) negative and equal to the interest on the fund (as demonstrated by Fund B and Fund C respectively in the table on page 29A:16). Indeed, if for economic or social policy reasons it were desirable not to increase contribution rates until absolutely unavoidable without recourse to general revenues, i.e., to let the fund decrease to a working balance, such a course of action would be quite acceptable from the point of view of financing the Plan; however, there would seem little point in requiring the repayment of the loans, which this would entail, unless there were good reasons for it.

APPENDICE «PA-82»

Le 21 juin 1978

Monsieur Ron Huntington, député
Chambre des communes
Ottawa
K1A 0A6

Objet: *Régime de Pensions du Canada* (Comité des comptes publics)

Monsieur,

1. En lisant le procès-verbal des délibérations de votre Comité en date du 8 juin 1978, je me rends compte que je n'ai pas très bien répondu à votre question, à la page 29:29, à savoir si à l'heure actuelle on procédait dans le secteur privé à un aménagement actuariel des pensions afin d'empêcher ce qui s'est passé ici d'arriver. Bien entendu, il convient de préciser ce que nous entendons par «ce qui s'est passé ici».

2. Un des aspects qui a fait l'objet de très longues discussions est que vers 1985 les variations de caisse auparavant positives pour les provinces auront probablement revêtu un aspect négatif. Cela veut simplement dire que les dépenses courantes du fond, commencent à dépasser les contributions de sorte que certains revenus d'investissements du fonds devront être utilisés pour payer des prestations au lieu d'être retournés aux provinces sous forme de nouveaux emprunts. Ce n'est pas le type de situation que les régimes de pension du secteur privé ont l'intention d'éviter en fait; en fait, on s'attend à devoir y faire face tôt ou tard lorsque le nombre de participants aura diminué, et même dans certains cas où il se sera stabilisé. Une telle situation ne devrait pas non plus en soi susciter de graves inquiétudes car les revenus des investissements et la liquidation éventuelle du capital peuvent être considérés, à vrai dire, comme des sources de fonds non seulement légitimes, mais planifiées en ce qui regarde le paiement des prestations de pensions.

3. La disposition des variations de caisses positives profitant aux provinces a de toute façon tendance à susciter des préoccupations injustifiées. A moins que les taux de contributions ne soient établis précisément dans le but d'empêcher cette éventualité, les provinces, petit à petit, devront trouver d'autres sources de fonds. Toutefois, du point de vue du financement du régime de pensions du Canada, il semble qu'il n'y ait rien de préjudiciable si, au bout du compte, les variations de caisses nettes des provinces (a) se chiffrent à zéro ou (b) sont négatives et égales aux intérêts sur le fonds comme on le montre respectivement pour le fonds (b) et le fonds (c) au tableau de la page 29A:16). En effet, si pour des raisons de politiques économiques ou sociales il s'avérait souhaitable de plafonner les taux de contributions jusqu'à ce que l'on ne puisse plus faire autrement sans recourir aux revenus généraux, par exemple en permettant une diminution de fonds en veillant toutefois à ce que son solde soit suffisant, cette mesure serait tout à fait acceptable du point de vue du financement du régime. Toutefois il semble peu indiqué d'exiger le remboursement des prêts, mesure qu'entraînerait cette solution, à moins qu'il n'y ait à cela de très bonnes raisons.

4. The main purpose of actuarial reviews of private employer-employee pension plans is to ensure the maintenance of orderly funding programs whose aim is to accumulate funds estimated to be sufficient to pay off all accrued benefits in the event of plan termination. In addition, such funds are generally required to be held and invested by third parties to protect against possible insolvency of the sponsor.

5. In contrast, national pension plans are financed on a pay-as-you-go (current cost) or a partially funded basis. There is normally no question of the continued existence of the sponsor and there are no third parties to whom funds could be entrusted for safer keeping. It seems neither necessary nor possible to insulate a national pension plan from the fortunes of its sponsor as is the case for a normal employer-employee pension plan (although, theoretically, funds could be exported). While there has been and will continue to be much debate about the pros and cons of "fully funding" a national pension plan and while this is theoretically possible, it has not been attempted anywhere, to our knowledge, and its purpose would certainly not be the secure financing of pension payments. Under favourable circumstances the accumulation of funds could perhaps lead to greater productivity than might otherwise be the case, but there seems to be no way to prevent promised benefits from becoming a charge on the economy when they come due. The same, of course, might be said of private pensions taken in the aggregate. And it will remain for future generations to judge to what extent the investments generated by pension funds will have enhanced productive capacity over what it might otherwise have become.

Yours very truly,

Walter Riese
Chief Actuary

4. Les révisions actuarielles des régimes de pension privés employeur-employés ont pour principal objet de garantir la pérennité des programmes de subvention dont l'objet consiste à accumuler des fonds suffisants pour rembourser les bénéficiaires accumulés dans l'éventualité d'une extinction. De plus, ces fonds sont en règle générale détenus et investis par des tierces parties qui cherchent à se protéger contre l'insolvabilité éventuelle du commanditaire.

5. Contrairement à cela, les régimes de pensions nationaux sont financés au fur et à mesure (coût constant); on dit qu'ils sont en partie subventionnés. Généralement la question de la viabilité du commanditaire ne se pose pas et il n'est donc pas question de confier les fonds à des tierces parties afin d'assurer la sécurité du dépôt. Il ne semble ni nécessaire ni possible de prémunir un régime de pensions contre les infortunes éventuelles de son commanditaire, comme c'est le cas pour les régimes du secteur privé (bien que, en théorie, les fonds pourraient être exportés). Bien qu'il y ait déjà eu et qu'il y aura encore de nombreuses discussions portant sur les pour et les contre du «financement intégral» d'un régime de pensions national, et bien que cela soit théoriquement possible, on n'a jamais mis l'idée à l'épreuve nulle part à notre connaissance, et sa justification d'une telle option ne serait certainement pas de garantir le financement des versements au titre des pensions. Dans des circonstances favorables, l'accumulation de fonds pourrait peut-être entraîner une productivité plus élevée que la normale, mais apparemment il ne semble pas devoir être possible d'empêcher les prestations engagées de devenir un fardeau pour l'économie. On peut dire bien entendu la même chose des régimes de pensions privés dans l'ensemble. Les générations à venir devront donc juger de la mesure dans laquelle les investissements effectués grâce aux fonds de pensions auront permis d'accroître concrètement la capacité de production.

Je vous prie de recevoir, Monsieur, l'assurance de ma parfaite considération.

L'actuaire principal
Walter Riese

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