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Report of the
**Auditor General
of Canada**
to the House of Commons

DECEMBER

Matters of Special Importance—2002



Office of the Auditor General of Canada

The December 2002 Report of the Auditor General of Canada comprises 11 chapters, Matters of Special Importance—2002, a Foreword, Main Points, and Appendices. The main table of contents is found at the end of this publication.

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Auditor General of Canada
Vérificatrice générale du Canada

To the Honourable Speaker of the House of Commons:

I have the honour to transmit herewith my annual Report of 2002 to the House of Commons, which is to be laid before the House in accordance with the provisions of subsection 7(3) of the *Auditor General Act*.

A handwritten signature in black ink that reads 'Sheila Fraser'.

Sheila Fraser, FCA
Auditor General of Canada

OTTAWA, 3 December 2002



**Matters of Special
Importance—2002**

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Matters of Special Importance—2002

Main Points

1. This has been my first full year as Auditor General of Canada. It also marks the 25th anniversary of the amendments to the *Auditor General Act* that broadened the Auditor General's mandate to include value-for-money auditing.
2. Each year in this chapter, I highlight significant issues based on our work of the past year. This year I focus on two: Parliament's need for sound information, and government change initiatives.
3. **The need for sound information to Parliament.** In order to hold government accountable and to make enlightened decisions on matters of policy, Parliament needs reliable and sound information on program costs and performance. In this section I give as examples three areas where information is simply not adequate to meet the needs of Parliament—the Canadian Firearms Program, health care, and foundations and other delegated arrangements.
4. **Government change initiatives.** The government has undertaken many significant initiatives, all with a view to improving its management—from the introduction of modern comptrollership to the reform of human resources management to providing Canadians with access to government on-line. These initiatives have commendable goals and ambitious agendas but have progressed too slowly and, as a consequence, risk becoming stalled. I stress that strong leadership and active monitoring are essential to the successful implementation of initiatives designed to improve government's management.
5. I begin this chapter by discussing the mandate and the independence of my Office, and our aim to help the government improve the management of its programs and its accountability to Parliament. In particular, I set out the five areas where I want my Office to produce positive results during my term as Auditor General.



Sheila Fraser, FCA
Auditor General of Canada

Introduction

6. This has been my first full year as Auditor General of Canada. It also marks the 25th anniversary of the amendments to the *Auditor General Act* that added value-for-money auditing to our duties. Since 1977, the Auditor General has had a broader mandate to report on whether government policies are implemented economically, efficiently, and with adequate means for judging their effectiveness—that is, whether Canadians have received value for their tax dollars. This is a big responsibility, and I am proud of the professional way my Office fulfils this mandate.

7. In 2003, the Office will celebrate the 125th anniversary of the appointment of the first independent Auditor General of Canada. Originally, the Auditor General's mandate was to examine each expenditure and certify that the government had kept correct accounts. Annual reports to the House of Commons covered the government's activities down to the smallest detail. Today, given the size of the government, it is impossible to look at every transaction. However, one fact remains as true today as it was 125 years ago: Parliament has the right to require that the government keep it fully informed and to count on the Auditor General for assurance that the information it gets is reliable.

8. Against this backdrop are the matters set out in this chapter:
- A tradition based on sound principles—Fulfilling the mandate and maintaining the independence of the Office
 - Sound oversight by Parliament depends on sound information
 - Government change initiatives—A gap between commitment and achievement

A tradition based on sound principles

Fulfilling the mandate of the Office of the Auditor General

9. On several occasions since my appointment as Auditor General, I have noted that the role of the Office is not always clearly understood. I would like to take this occasion to describe briefly what we do.

10. Though it is often said that my role is to be “a watchdog,” in the end it is Parliament whose role is to keep a watch on the government. As Auditor General, my job is to alert Parliament to significant issues our audits identify in the way government is being managed, by providing parliamentarians with timely, relevant, audit-based information.

11. My Office does not consider the merits of the government's policies. Rather, we observe how its policies are carried out and, where appropriate, we recommend ways to improve those activities. Ultimately, all our work is aimed at helping the government improve the way it manages its programs and accounts to Parliament and the public for the results. Our work is varied but always focussed on a single goal: to serve Parliament, and thereby to serve Canadians.

What We Do

The *Auditor General Act* assigns us three main lines of work:

- **Compliance audit.** The government cannot collect money from the public and spend it without Parliament's approval. Our audits draw to Parliament's attention instances where the government has not complied, in all significant matters, with laws and regulations.
- **Attest audit.** Each year, I formulate an opinion on the government's financial statements. My opinion indicates whether the financial statements portray fairly the government's financial position and the results of its operations.
- **Value-for-money audit.** We verify whether programs delivered by federal departments and agencies have been carried out economically and efficiently with due regard to their effects on the environment. We also note whether the government has adequate methods to measure the effectiveness of programs. In short, we try to answer the question, Are taxpayers getting value for their money?

My Office asks similar questions about the Crown corporations and other organizations I am appointed to audit.

12. Often I am asked how we choose what to look at in a value-for-money audit. With only enough resources to conduct 25 to 30 value-for-money audits each year, we have difficult choices to make. We use a process— one-pass planning—that provides a risk-based approach to our long-term audit planning. We look at the major risks faced by an organization, and we decide which of the types of audit work we do will best address those risks. We also take into account the level of interest that parliamentarians and the public have displayed in a program or subject. And what we choose to audit must fall within our mandate. For example, we do not have a mandate to audit certain entities created by the government, such as the Canada Millennium Scholarship Fund, or certain Crown corporations—Canada Post, for instance.

13. Our choice of what to audit also reflects my priorities. Like my predecessors, when I was named Auditor General I asked myself what areas I wanted my Office to help change for the better during my term. I have identified five areas as my priorities—two that traditionally have interested auditors general and three that focus on people and are important to all Canadians, including me and my family.

14. These five areas are

- accountability to Parliament;
- an effective public service;
- the well-being of Canadians—their health, safety, security, and environment;
- the legacy and heritage we will leave our children; and
- Aboriginal issues.

We have done audits in all of these areas but are now working hard at a more targeted, integrated, and cohesive approach to each of them.

My Priorities

- **Accountability to Parliament.** Here we will assist and support Parliament in its work of authorizing and overseeing government spending and operations. We will examine new governance arrangements and continue our work in the areas of financial and non-financial performance reporting, accountability, and compliance with authorities. We will work more closely with parliamentary committees, providing information and assurance to assist them in their duties.
- **An effective public service.** In this area, we will assess the government's capacity to develop policies, deliver programs, and provide administrative support for program delivery. Our work will address areas such as human resources management, financial management, information technology, and knowledge management. We will follow and report on government initiatives in these and other areas, with a focus on progress made and results achieved.
- **The health, safety, security, and environment of Canadians**—their well-being. Here our work will focus on citizens and how the government is meeting their needs today. We will examine individual programs in each of these areas and will also assess how well these programs are co-ordinated and managed across government.
- **The legacy and heritage we will leave our children.** In this area we will direct our work to Canada's cultural, historical, and physical assets, its environment, and its financial health. As a first step, we must identify the assets and describe the situation we have inherited from previous generations. We will then assess the programs designed to maintain and develop these assets for future generations.
- **Aboriginal issues.** Here we will look at some of the major challenges facing Canada today. We will concentrate our work on the government programs that influence the social, economic, and environmental conditions faced by Aboriginal peoples and their communities. With a view to improving the efficiency and effectiveness of program delivery, we will pay special attention to accountability structures, partnerships, and mechanisms for resolving disputes.

15. **Contributing to public confidence in our democratic institutions.** We must never forget that in large part, the confidence that Canadians have in our democratic institutions is based on the belief that public funds are being spent prudently and cost-effectively.

16. After tabling one of our reports, I am sometimes asked if Canadians should still have confidence in our government institutions, given the waste and inefficiencies we report. But auditing does not stop at revealing flaws. Our value-for-money audits also aim to identify ways to help the government improve its economy, efficiency, effectiveness, and environmental performance. That we find room for improvement does not always mean the government is doing its work poorly, simply that it can do better.

17. Where a program is doing poorly, the challenge for auditors is to go beyond reporting poor performance and identify concrete steps to improve it—to bring about positive changes in government management. When departments respond to our reports by carrying out our recommendations, when parliamentary committees study our reports and make their own recommendations for action, government management does change for the better.

18. In fact, most of what I have seen leads me to believe that public servants and members of Parliament have at heart the good management of public money to meet the needs of Canadians. So when I give interviews, or make speeches, I try to talk about the importance of Parliament and the dedication of parliamentarians, the very demanding work they accomplish, often at great personal sacrifice. And I say the same of public servants.

19. One of the most satisfying aspects of my work is when I can point to good practices and real progress in government programs. Not only are these improvements important on their own, but they provide constructive models for others to emulate.

20. It is also important to realize that publishing audit reports contributes to the transparency of government activities. Recently a Member of Parliament said, “If there were not a diet of negativity coming out of the Auditor General’s office, public confidence would be tremendously eroded. One of the qualities of having an open democracy is the fact that this type of negativity does occur.” Seen in that way, hearing about what is not working well is healthy and positive.

21. There is no doubt that the federal government is more transparent and accountable than a private company and so, too, must be the auditing of government. For example, I may outline in my observations on the government’s financial statements detailed results of my audit and ways the government can improve its financial reporting. In addition, all my audit reports may become the subject of debate in the House of Commons, the Senate, or parliamentary committees.

22. Should Canadians still have confidence in government institutions, despite the waste and inefficiencies the Auditor General reports? Yes, I believe our institutions are sound, despite these flaws. And in my opinion, the existence of an independent audit office, reporting to Parliament, that assesses the government’s performance objectively, suggests improvements, and measures the government’s progress in implementing them should contribute to public confidence in our institutions.

Maintaining the Office’s independence

23. To do our work properly, we have to be credible; and to be credible, we have to be independent. Recent financial scandals in private sector companies have raised a number of questions about the auditor’s role and independence. As the auditor of the federal government, I believe that the mechanisms in place to ensure the independence of my Office are, on the whole, quite solid:

- The Auditor General is appointed for a 10-year term that is not renewable. I present my conclusions directly to Parliament when I am ready to do so.
- I am accountable to Parliament, not to the government of the day. That means the government cannot fire me if my reports embarrass it.

- I can ask the government for any information I need to carry out my mandate.
- We do not depend on receiving fees for our services from departments and agencies that we audit. Rather, we are funded by Parliament.

24. At the same time, I believe—like my predecessor, Denis Desautels—that we must actively protect the Office’s independence. At present, like almost all federal departments and agencies, my Office negotiates its budget with representatives of the Treasury Board Secretariat. So far, this has not caused a problem; but as a matter of principle, this situation should be corrected so there is no possibility of undue influence, real or perceived.

25. Last year the Secretariat and my Office agreed to discuss a more formal process for determining future years’ funding of the Office’s requirements. In my view, such a process should establish a balance between the independence of the Auditor General and the rightful challenge to our expenditure of public funds. Discussion is continuing.

Sound oversight by Parliament depends on sound information

26. There is rarely unanimous support for government intervention in a particular policy area, or for the form that intervention should take. Moreover, most of the issues that the government attempts to deal with are complex. Solutions often require that more than one department—and more than one level of government—focus on a problem at the same time.

27. A large part of parliamentarians’ work surrounds matters of public policy. Members may debate the creation of a program or the introduction of legislation to meet a need identified by the government. They may also look at, for example, whether a program has adequate funding or whether legislation needs to be amended.

28. Good decisions require good information. Reaching a consensus in parliamentary debate does not depend solely on full information about the challenges and stakes involved. Nor will every aspect of a situation be known before action must be taken.

29. Parliamentarians and public servants alike may be called on to make decisions involving huge sums of public money without having the information they need. And parliamentarians also need sound information to hold the government accountable for federal public policy. But the information is not always provided.

The Canadian Firearms Program—What are the true costs?

30. In Chapter 10 of this report, I comment on the lack of information to Parliament about the mounting costs of the Canadian Firearms Program. I am concerned that the projected costs of implementing the program have risen from an initial estimate of \$119 million (\$2.2 million net of expected

revenues) to over \$1 billion by 2004–05, with little notice given to Parliament. Not only did Parliament receive insufficient information on the increase in the appropriate Estimates documents, but the additional spending was approved largely through supplementary estimates rather than, as usual, through the main estimates. Parliament could not effectively scrutinize the program's costs because it lacked the information.

Health care indicators—A step in the right direction but much more information needed on health care

31. Health care is another area suffering from weak information. As I noted in October in our Status Report, Chapter 3, the federal government contributes to the health care spending of the provinces and territories through the Canada Health and Social Transfer. This is a block transfer to the provinces and territories that they may allocate to health care, post-secondary education, and social assistance, according to their own priorities.
32. While the total amount of the block transfer is known, however, the health portion is not. The provinces and territories do not tell the federal government how much of the federal funding is directed to health care. Nor does the federal government indicate what it intends to contribute. As a result, no one can say how much the federal government is contributing to health care. This limits the debate on the future of our health care system.
33. The *Canada Health Act* requires the provinces and territories to satisfy certain conditions in order to receive the Canada Health and Social Transfer from the federal government. It stipulates that Health Canada must monitor how well the provinces and territories satisfy the Act's criteria and conditions for payment and that it must report this to Parliament every year.
34. I noted in the chapter that the Department is still not telling Parliament to what extent each province and territory complies with the Act, partly because it lacks the information itself. Rather, Health Canada's annual reports on the *Canada Health Act* focus more on a general description of each province's and territory's health insurance plan.
35. It has now been more than 15 years since my Office first pointed out the weaknesses in the information these reports on the Act present to Parliament. The reports do not help parliamentarians determine whether the billions of dollars transferred to the provinces for health care have been spent in compliance with the criteria and conditions for payment set out by Parliament in the *Canada Health Act*.
36. I observed earlier that one of the most satisfying aspects of my work is being able to point to good practices. As we note in Chapter 6 of this Report, on health statistics, Canada's First Ministers mandated their ministers of health to report regularly on the performance of health programs and services, using common indicators. This fall, for the first time, the federal, provincial, and territorial governments published their health indicator reports.

37. In addition, First Ministers agreed to have the health information contained in the reports validated by a third party. Each of Canada's legislative auditors was appointed by its government—in my case, the federal government—to verify the accuracy of the data. Because I am also the legislative auditor of the three territories, my Office verified their health indicator reports. In my view, adding an opinion to the health information attesting to its validity makes the reports more credible.

38. This is an innovative and creative way of providing information to Canadians. The First Ministers were aware that publishing such indicators would lead to comparisons between jurisdictions. They were also aware of the importance of accounting to Canadians for the way health programs and services are managed, and they acted accordingly.

39. These reports, validated by legislative auditors, are a promising source of information that will assist parliamentarians and Canadians in judging the effectiveness of our health care system.

Parliament needs better information on the performance of foundations and delegated arrangements

40. The federal government has handed over billions of taxpayers' dollars to various foundations and other delegated arrangements set up to achieve public policy objectives. In our April Report, Chapter 1, *Placing the Public's Money Beyond Parliament's Reach*, I was critical of the information provided to Parliament on these arrangements.

41. Our audit found that while Parliament has received some useful information about most new arrangements, the information on their performance still leaves considerable room for improvement. For example, some did not provide an annual report with a credible description of accomplishments. In addition, the chapter noted that Parliament is not receiving reports on independent, broad-scope audits that go beyond the financial statements of these arrangements to examine their compliance with authorities and the value they provide for the taxpayers' money they spend. We also emphasized that the Auditor General should be appointed as the external auditor of foundations, with a few exceptions.

42. Adequate external audit and credible reporting of results are essential conditions for accountability to Parliament. I believe those conditions are not being met, a gap that undermines good governance and accountability to Parliament. The lack of sound information provided to Parliament limits its ability to scrutinize how substantial amounts of public money are being used. I am also concerned that effective ministerial oversight is hampered by the limited means available to ministers to intervene in cases where the public purpose of the arrangement is not met or where circumstances have changed considerably since the creation of the arrangement.

Government change initiatives—A gap between commitment and achievement

43. The federal government has taken steps to strengthen management—from the modernization of comptrollership to reform of human resources management to government on-line. These initiatives are guided by the vision outlined in *Results for Canadians: A Management Framework for the Government of Canada*, issued by the President of the Treasury Board in March 2000.

44. In that document, the government made four commitments:

- It would sharpen its focus on citizens.
- Public service managers would be guided by a clear set of values.
- Management would focus on achieving results and reporting them in simple and understandable ways.
- The government would ensure that spending was responsible.

45. These goals are commendable, and the government has set an ambitious agenda for achieving them. Given the size of government, any initiative that seeks to change the way government functions, no matter how desirable, is a formidable challenge.

46. To succeed, these long-term initiatives require a strong commitment to change on the part of senior management and the central agencies—and that commitment must be translated into concrete action. It is vital to provide direction that is clear. It is not enough to say where we must go; we also have to explain how we will get there. Those responsible for implementation must be held accountable for achieving key milestones by specific dates. Anything less leaves important initiatives vulnerable.

Strong leadership is an essential condition for change

47. As government's management board, the Treasury Board and its Secretariat have clearly been designated to lead these change initiatives. As noted in *Results for Canadians*, the management board must "act as a catalyst for change and work with departments and agencies to develop integrated, accessible, citizen-focussed service across the Government of Canada."

48. Strong leadership is sometimes lacking. Our April chapter, *Strategies to Implement Modern Comptrollership*, noted that the Treasury Board Secretariat has not stated the results it wants clearly enough to be able to hold departments and agencies accountable for achieving them. Nor are there clear target dates for these results. I believe the Treasury Board Secretariat must provide firmer leadership by establishing clearer expected results and implementation plans.

49. Another example of a lack of leadership is in the area of financial management and control. As Chapter 5 of this Report observes, financial management reform and the pursuit of effective financial management have

been on the agenda of the Government of Canada for over 40 years. In spite of recent progress, much remains to be done. Among other things, line managers still lack proper information on the assets, liabilities, and costs of programs they manage. The government still has not fully implemented accrual accounting, and it is still studying what do to about accrual-based budgeting.

50. This is not acceptable for an organization that spends almost \$180 billion a year. It is time for the government to get serious and to get on with the job. It needs to provide strong leadership, stop the never-ending studies, take decisions, develop implementation plans with aggressive target dates, and actively monitor the successful implementation of those plans. If the government as a whole is not committed, little will be done. And if the commitment is not led from the top, it will never extend to the far reaches of the entire bureaucracy.

51. I was therefore encouraged to see that the Clerk of the Privy Council has made modern comptrollership one of the four priorities for deputy ministers and has incorporated it into their performance agreements. It is vital that senior management demonstrate support and firm commitment to ensure the success of this modern comptrollership initiative.

52. But more is needed. It is often said that management reforms must be accompanied by a change in an organization's culture. Managers will not change their practices and behaviours unless they understand how doing so will serve their interests. Yet, as we observed in our April chapter, *Strategies to Implement Modern Comptrollership*, many public servants do not fully understand this initiative. More education is needed and more consideration needs to be given to the incentives to change: Are there true encouragements to change? Are incentives clear and meaningful? Are there clear consequences for failing to achieve targets?

Active monitoring is a must

53. Direction must be provided, and progress monitored. The Treasury Board Secretariat's responsibility for active monitoring is set out in various policies. The Secretariat needs to ensure that departments and agencies keep on track and on schedule for implementing government-wide initiatives and policies. It has to monitor, co-ordinate, and facilitate the measures taken by the departments, and to do this it must have the necessary information at hand.

54. Our audits have shown that the Secretariat will need to strengthen its efforts if it wants to monitor progress meaningfully. Not only must it ask departments to provide action plans—with clear objectives and precise timelines—and to report on progress, but it must also carefully examine the relevance of those plans and assess departments' ability to deliver what they promise. Otherwise, the Secretariat cannot have an overall appreciation of what remains to be achieved. Nor can it take action quickly when problems arise or initiatives stall. In certain cases, a serious change of course may be needed; in other cases, it may be more targeted action that is required.

There is a risk that the change initiatives will stall

55. If the two conditions I have mentioned—strong leadership and active monitoring—are not met, there is a risk that the initiatives will founder. Some examples noted in recent audits illustrate this.

56. **Information technology security.** In my April Report, Chapter 3 on this issue noted that the government recognized the need to protect its information systems and networks. This is even more important given the government's initiative to provide Canadians with on-line access to its services.

57. When the revised version of the Government Security Policy came into effect early in the year, it was certainly a step in the right direction. However, as the audit found, the Treasury Board Secretariat had not updated the standards that support the Policy. Without updated standards, the revised policy has little effect and the information technology security initiative could stall.

58. **Human resources management reform.** Last year, the government set itself an ambitious timetable for modernizing human resources management in the public service. The Task Force on Modernizing Human Resources Management, set up to study that subject, was supposed to recommend a modern framework for human resources management before summer 2002. The government also undertook a study of possible changes to human resources policies, procedures, and systems that would not require legislative measures.

59. The government has put initiatives in place, and my Office will follow up on them next spring. At this writing, no legislative amendments have been introduced. This concerns me because much is at stake, and a significant delay could lead to increased cynicism among public servants.

60. I believe that public servants have high expectations for this initiative. I will continue to monitor closely the government's efforts to improve the way the public service attracts, retains, and trains the talented people it needs to serve Canadians well.

61. **Adoption of full accrual accounting.** In 1995, the government announced that it would replace its current method of modified cash accounting with full accrual accounting. Accrual accounting recognizes transactions and other events when they occur, rather than when cash or its equivalent is received or paid. Accrual financial information helps users appreciate the full scope of government—the resources, obligations, financing, and impacts of its activities.

62. Much effort has been invested in this initiative. Departments and agencies took a major step forward in April 2001 by implementing new financial systems that will allow them to provide information based on accrual accounting. In 2001–02, the government was to produce its first financial statements using full accrual accounting.

63. However, as I noted in my observations on the government's financial statements for 2001–02, the introduction of accrual accounting has been

delayed by at least a year. I strongly support this important initiative and while there are still some challenges to be met, I do not believe they are insurmountable if they receive sustained attention. I encourage the government to move forward on this.

64. Sustainable development strategies. In 1997, the first sustainable development strategies of major departments and agencies were tabled in the House of Commons. The strategies are updated every three years. While not part of current management change initiatives, they are instructive about the dangers of theory outstripping practice.

65. In her 2002 Report, the Commissioner of the Environment and Sustainable Development recalls that following the government's commitment in 1995 to take action toward sustainable development, federal departments and agencies were to prepare sustainable development strategies. In these documents, they were to include action plans for integrating sustainable development into their policies, programs, and activities. The Commissioner concludes in her Report that the sustainable development strategies she reviewed have not achieved their purpose.

66. In order to make sustainable development a reality, the strategies should provide a vision of a sustainable future as well as specific long-term goals. To achieve this, all federal ministers must provide the leadership and commitment necessary to turn words into actions.

Conclusion

67. The various change initiatives under way in the government are important, with their common goal of improving service to Canadians through better-managed programs. These initiatives are a response to real needs—ensuring that information technology systems are secure against new, more sophisticated threats; recruiting and retaining a talented workforce; ensuring that departments and agencies have the financial and non-financial information needed for sound program decisions. These are needs that have been clearly articulated for some time.

68. Our audits this year and in the past reveal that the government must go beyond stating principles and put into effect clear, detailed plans of action. It cannot do this without providing strong leadership and active monitoring. While I will continue for my part to examine the progress of specific government initiatives and inform Parliament, I encourage the government to provide more information itself to Parliament about these change initiatives, the progress achieved, and any difficulties encountered.

69. I would like to conclude on a more personal note by thanking my colleagues for their effort and their ability to deal with the many challenges we have faced together during this past year. I feel privileged to be able to work with some 600 people who are so competent and so dedicated to serving Parliament and Canadians. I know that we can continue to make a difference for Canadians, which has been our goal and our motivation for almost 125 years.

