



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 193

An Act to amend the Auditor General Act

Introduction

**Introduced by
Mr. Marc Picard
Member for Chutes-de-la-Chaudière**

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EXPLANATORY NOTES

The purpose of this bill amending the Auditor General Act is to establish the Bureau prévisionnel des finances publiques. The Bureau is to be responsible for presenting a real picture of public finances, listing long-term investment needs and auditing, by means of objective and non-partisan analyses, the economic and budgetary assessments presented by the Government. For that purpose, the bill provides that financial statements that comply fully with the standards framework recommended by the Public Sector Accounting Board be prepared each year, that is, the inclusion within the reporting entity of the financial results of any body under the jurisdiction or control of the Government, particularly the bodies in the health and social services sector and in the education sector.

The bill also provides that the Bureau must prepare an annual report on the benefits any Act passed by the National Assembly confers and on the revenues and expenditures impacting on the consolidated revenue fund involved in its application.

The bill also imposes on the Bureau the obligation to prepare, at least once every five years, a report on the advisability of continuing to apply any Act identified by the Auditor General.

Finally, the bill provides that the Bureau must prepare a report each year that includes economic and budgetary projections for the next ten fiscal years.

Bill 193

AN ACT TO AMEND THE AUDITOR GENERAL ACT

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 17 of the Auditor General Act (R.S.Q., chapter V-5.01) is replaced by the following section:

“17. The Auditor General shall, with the approval of the Office of the National Assembly, appoint an Assistant Auditor General who shall bear the title of “Assistant Auditor General responsible for predictive assessments”, to assist him mainly in the performance of his duties relating to the presentation of an objective long-term picture of public finances.

In addition, the Auditor General may, with the approval of the Office of the National Assembly, appoint other Assistant Auditor Generals to assist him in the performance of his duties.

The Auditor General shall determine the powers and duties of the Assistant Auditor Generals where they are not determined by law.

If the Public Service Act (chapter F-3.1.1) is not applicable to an Assistant at the time of his appointment, it becomes applicable to him without other formality except if he is hired by contract for a given period by the Auditor General. In such a case, section 57 of the Public Service Act applies with the necessary modifications.”

2. The Act is amended by inserting the following division after Division III:

“DIVISION III.1

“BUREAU PRÉVISIONNEL DES FINANCES PUBLIQUES

“45.1. The Bureau prévisionnel des finances publiques is hereby established.

“45.2. In order to increase the relevance of the information and reporting that appear in the annual financial statements of the Government, the Bureau prévisionnel des finances publiques is responsible for presenting a real picture of public finances, listing long-term investment needs and auditing, by means

of objective and non-partisan analyses, the economic and budgetary assessments presented by the Government.

“45.3. At least once a year, the Assistant Auditor General responsible for predictive assessments shall prepare, under the authority of the Auditor General, financial statements that comply fully with the standards framework recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants for the determination of the accounting policies and financial reporting, including

(1) the inclusion within the reporting entity of the financial results of any body required to account for the management of its operations and financial resources to a minister or directly to the National Assembly and whose property or capital stock forms part of the domain of the State or that is under government control, particularly the bodies in the health and social services sector and in the education sector; and

(2) the application of an accrual basis of accounting where revenues and expenditures reflect when commitments are made to implement a new program or to carry out a project, and where financial and non-financial assets are clearly identified.

“45.4. The Bureau prévisionnel des finances publiques shall, with respect to any Act passed by the National Assembly, prepare a report each year on the benefits the Act confers and the revenues and expenditures that will be paid into or taken out of the consolidated revenue fund, as a result of the application of the provisions of the Act, for the fiscal year in which the Act is passed and the following three fiscal years.

The report shall specify and identify each section or group of sections in the Act that impacts on the consolidated revenue fund and shall determine the financial effects of those provisions in terms of benefits, revenues and expenditures.

“45.5. At least once every five years, the Bureau prévisionnel des finances publiques shall, with respect to the Acts identified by the Auditor General, prepare a report on the advisability of continuing to apply an Act, including an analysis of each section or group of sections in the Act in terms of the benefits, revenues and expenditures involved and an assessment of the human, physical and financial resources required to continue to apply the Act.

“45.6. The Bureau prévisionnel des finances publiques shall prepare a report each year that includes economic and budgetary projections for the next ten fiscal years.

The projections shall take into account the main economic variables and integrate short-term fluctuations, long-term manpower, productivity and economic trends and the impact of demographic trends.

“45.7. The Auditor General shall include the documents prepared under sections 45.3 to 45.6 in the annual or special report addressed to the National Assembly under section 42 or 45, as the case may be.”

3. This Act comes into force on (*insert the date of assent to this Act*).

