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# NATIONAL ASSEMBLY

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FIRST SESSION

FORTIETH LEGISLATURE

Bill 193

**An Act to amend the Auditor General Act**

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**Introduction**

**Introduced by  
Mr. François Bonnardel  
Member for Granby**

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## **EXPLANATORY NOTES**

*The purpose of this bill is to amend the Auditor General Act to allow the Auditor General, if the Auditor General considers it appropriate, to conduct value-for-money auditing in a government agency or government enterprise whose books and accounts the Auditor General is not required to audit.*

*A further purpose of the bill is to expand the power of the Auditor General to allow the Auditor General to call into question the merits of program policies and objectives of a public body, government agency or government enterprise.*

## **LEGISLATION AMENDED BY THIS BILL:**

- Auditor General Act (chapter V-5.01).

# Bill 193

## AN ACT TO AMEND THE AUDITOR GENERAL ACT

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

**1.** Section 25 of the Auditor General Act (chapter V-5.01) is amended by replacing the second paragraph by the following paragraph:

“The audit must not call into question the merits of the Government’s program policies and objectives in respect of the public body or government agency.”

**2.** Section 28 of the Act is amended by replacing the third paragraph by the following paragraph:

“The audit must not call into question the merits of the Government’s program policies and objectives in respect of the enterprise.”

**3.** The Act is amended by inserting the following section after section 28:

**“28.1.** If the Auditor General considers it appropriate, the Auditor General may, in a government agency or government enterprise referred to in section 24, conduct an audit of the adequacy and proper functioning of systems and procedures implemented by the agency or enterprise to ensure that its resources are acquired and utilized with due regard to economy, efficiency and effectiveness.

However, except for cases referred to in section 36, the Auditor General may conduct such an audit only with the prior concurrence of the board of directors of the agency or enterprise or, in cases where there is no such board, of the executive of the agency or enterprise.

The audit must not call into question the merits of the Government’s program policies and objectives in respect of the agency or enterprise.”

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

