

R.S.Q., chapter V-5.01

AUDITOR GENERAL ACT

DIVISION I

OBJECT AND INTERPRETATION

1. The object of this Act is to foster, through audit, parliamentary control over public funds and other public property.

1985, c. 38, s. 1.

2. The public funds and other public property which come within the scope of this Act are those of public bodies, government agencies and government enterprises.

1985, c. 38, s. 2; 1999, c. 40, s. 329.

3. For purposes of this Act, a public body includes the Government, the Conseil exécutif, the Conseil du trésor and a government department.

The Lieutenant-Governor, the National Assembly, the Public Protector, any person designated by the National Assembly to perform duties that come under the National Assembly whose personnel is, by law, appointed in accordance with the Public Service Act (chapter F-3.1.1), and any body to which the National Assembly or a committee thereof appoints the majority of the members, are classed as public bodies for the purposes of this Act.

1985, c. 38, s. 3; 1987, c. 82, s. 1; 2000, c. 8, s. 242.

4. For purposes of this Act, a government agency includes any agency, other than a body mentioned in section 3, which is instituted by or in accordance with an Act, or by a decision of the Government, the Conseil du trésor or a minister and which meets one of the following conditions:

(1) all or part of its appropriations for operating purposes are provided under that heading in the budgetary estimates tabled in the National Assembly;

(2) its employees are required by law to be appointed in accordance with the Public Service Act (chapter F-3.1.1);

(3) the Government or a minister appoints at least half of its members or directors, and at least half of its operating expenses are borne directly or indirectly by the consolidated revenue fund or by other funds administered by a public body, or by both at the same time.

The Public Curator is considered a government agency for the purposes of this Act.

1985, c. 38, s. 4; 1989, c. 54, s. 189; 1999, c. 40, s. 329; 2000, c. 8, s. 242.

5. For purposes of this Act, a government enterprise includes:

(1) any body or agency other than one mentioned in section 3 or 4, instituted by or in accordance with an Act, or by a decision of the Government, the Conseil du trésor or a minister and at least half of whose members or directors are appointed by the Government or a minister;

(2) any joint-stock company, other than a government agency, of which more than 50% of the voting shares are part of the domain of the State or are owned by a public body, a government agency or a government enterprise.

1985, c. 38, s. 5; 1999, c. 40, s. 329.

6. Notwithstanding sections 4 and 5, a General and Vocational College instituted in accordance with the General and Vocational Colleges Act (chapter C-29) and the Université du Québec, its constituent universities, research institutes and superior schools instituted in accordance with the Act respecting the Université du Québec (chapter U-1), are not government agencies or government enterprises for purposes of this Act.

1985, c. 38, s. 6; 1999, c. 40, s. 329.

DIVISION II THE AUDITOR GENERAL

7. A person shall be appointed Auditor General upon a motion made by the Prime Minister and passed by at least two-thirds of the Members of the National Assembly.

1985, c. 38, s. 7.

8. The Auditor General comes under the National Assembly. His powers are those conferred on him by law.

1985, c. 38, s. 8.

9. The term of office of the Auditor General is ten years. It is not renewable.

1985, c. 38, s. 9.

10. The Auditor General shall perform his duties on a full-time basis.

1985, c. 38, s. 10.

11. The Auditor General, before taking up his duties, shall make the oath provided in Schedule I before the President of the National Assembly.

1985, c. 38, s. 11; 1999, c. 40, s. 329.

12. The Auditor General may resign by giving notice in writing to that effect to the President of the National Assembly. The President shall notify the Assembly within three days of receiving the notice or, if it is not sitting, within three days of the opening of the next session or of resumption.

1985, c. 38, s. 12.

13. The National Assembly, after obtaining the opinion of the Committee on the National Assembly, may dismiss the Auditor General upon a motion by the Prime Minister passed by at least two-thirds of the Members of the National Assembly.

1985, c. 38, s. 13.

14. The Auditor General shall be paid a salary equal to the maximum remuneration in the highest range of salaries paid to deputy ministers other than the Secretary-General of the Conseil exécutif, and to the average of any other remuneration paid to deputy ministers.

He is also entitled to the same allowances and other conditions of employment as deputy ministers.

1985, c. 38, s. 14; 1987, c. 82, s. 2.

15. In the absence or inability to act of the Auditor General or when the position of Auditor General is vacant, the

President of the National Assembly, with the concurrence of the Prime Minister and the Leader of the Official Opposition, may designate one of the Assistant Auditors General to act as Auditor General for the interim.

The acting Auditor General shall receive, for the interim, a salary equivalent to that of the Auditor General.

1985, c. 38, s. 15.

16. Notwithstanding any other general law or special Act, the Auditor General may elect to contribute to a retirement plan if, before his appointment, he reaches an agreement on the terms of the plan with an authorized representative of the Government.

The order of the Government giving effect to the agreement contemplated in the first paragraph must be made within ninety days after the date of the Auditor General's appointment and has effect from the date of his taking office.

1985, c. 38, s. 16.

17. The Auditor General shall, with the approval of the Office of the National Assembly, appoint an Assistant Auditor General, bearing the title of Sustainable Development Commissioner, mainly to assist the Auditor General in the performance of the duties of office relating to sustainable development auditing.

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

The Auditor General shall determine the duties and powers of the Assistant Auditors General to the extent that they are not determined by law.

If the Public Service Act (chapter F-3.1.1) is not already applicable to an Assistant Auditor General at the time of appointment, it becomes applicable to the Assistant Auditor General without other formality, unless the Assistant Auditor General is hired under a contract for a period determined by the Auditor General. In the latter case, section 57 of the Public Service Act applies with the necessary modifications.

1985, c. 38, s. 17; 2006, c. 3, s. 31.

18. An Assistant Auditor General has the rank of an assistant deputy minister.

His remuneration is fixed by the Auditor General and corresponds to that paid to assistant deputy ministers.

An Assistant Auditor General is also entitled to the same allowances and other conditions of employment as assistant deputy ministers.

1985, c. 38, s. 18.

19. The other employees of the Auditor General are appointed in accordance with the Public Service Act (chapter F-3.1.1).

1985, c. 38, s. 19; 2000, c. 8, s. 242.

20. The Auditor General has in respect of his staff the powers conferred on a chief executive officer by the Public Service Act (chapter F-3.1.1).

1985, c. 38, s. 20.

DIVISION III AUDIT AND REPORTS

§ 1. — *Audit*

21. For purposes of this subdivision,

- (1) "economy" means the acquisition, at the lowest cost and at the appropriate time, of financial, human and physical resources in appropriate quantity and quality;
- (2) "efficiency" means the conversion, in the best ratio, of resources into goods and services;
- (3) "effectiveness" means the achievement, to the best degree, of the objectives or other intended effects of a program, an organization or an activity.

1985, c. 38, s. 21.

22. The Auditor General has competence in matters of audit or investigation relating to:

- (1) public funds and other public property;
- (2) services, funds and other property transferred as grants by a public body or a government agency;
- (2.1) funds and other property of a body or agency described in section 30.2; and
- (3) the carrying out by the bodies and institutions mentioned in section 4 of the Sustainable Development Act (chapter D-8.1.1) of the provisions of that Act to which they are subject.

1985, c. 38, s. 22; 2006, c. 3, s. 32; 2008, c. 23, s. 1.

23. The Auditor General is the auditor of the books and accounts of:

- (1) the consolidated revenue fund;
- (2) public bodies;
- (3) government agencies;
- (4) government enterprises.

The Auditor General may assign to another auditor all or part of the audit of the books and accounts of a government agency or government enterprise, or of a fund managed by a government agency or enterprise, or of any other body whose books and accounts the Auditor General is required to audit, except a public body referred to in section 3, but the Auditor General remains responsible for the audit.

An enterprise, agency, body or fund which derives less than half of its revenues from the consolidated revenue fund and any other funds managed by a public body must pay the fees and costs of the auditor designated under the second paragraph.

The Auditor General is not required to audit the books and accounts of a budget-funded body within the meaning of the Public Administration Act (chapter A-6.01) every year.

1985, c. 38, s. 23; 1999, c. 40, s. 329; 2006, c. 59, s. 143; 2008, c. 23, s. 2.

24. Notwithstanding section 23, the Auditor General is not required to audit the books and accounts of a government agency or a government enterprise where another auditor is appointed to act alone in that respect, in accordance with the provisions of the constituting Act or the Act that governs the operations of the agency or the enterprise.

Sections 25 to 27 apply, as the case may be, to the work of the auditor referred to in the first paragraph.

1985, c. 38, s. 24; 1999, c. 40, s. 329; 2006, c. 59, s. 144.

25. The audit of the books and accounts of the consolidated revenue fund, a public body or a government agency comprises, to the extent considered appropriate by the auditor, financial auditing, auditing for compliance of its operations with the Acts, regulations, policies and directives and auditing for value-for-money.

The audit must not call into question the merits of program policies and objectives of the public body or government agency.

1985, c. 38, s. 25.

26. The scope of the audit described in section 25 includes, among other matters and to the extent considered appropriate by the auditor, the following, and will enable the auditor to note instances, as may be the case, of material inadequacies relating thereto:

- (1) control of revenue including assessment and collection;
- (2) control of expenditure, including authorization, and compliance with appropriations by Parliament;
- (3) control of assets and liabilities including related authorizations;
- (4) accounting for operations and related statements;
- (5) control and safeguard of property owned or administered;
- (6) acquisition and utilization of resources without sufficient regard to economy or efficiency;
- (7) implementation of satisfactory procedures to measure and report effectiveness in cases where it is reasonable to do so;
- (8) implementation of sustainable development.

1985, c. 38, s. 26; 2006, c. 3, s. 33.

27. The audit of the books and accounts of a government enterprise comprises, to the extent considered appropriate by the auditor, financial auditing, auditing for compliance of its operations with the Acts, regulations, policies and directives and auditing of systems and procedures implemented to control and safeguard its property.

1985, c. 38, s. 27; 1999, c. 40, s. 329.

28. The Auditor General may, as he considers appropriate, in a government enterprise whose books and accounts he has the power to audit in whole or in part, conduct an audit of the adequacy and proper functioning of systems and procedures implemented by the enterprise to ensure that its resources are acquired and utilized with due regard to economy, efficiency and effectiveness.

Except for cases referred to in section 36 and notwithstanding the first paragraph of this section, the Auditor General may conduct an audit thereunder only with the prior concurrence of the board of directors of the enterprise or, in cases where there is no such board, of the executive of the enterprise.

The audit must not call into question the merits of program policies and objectives of the enterprise.

1985, c. 38, s. 28; 1999, c. 40, s. 329; 2006, c. 59, s. 145.

29. The audit of the books and accounts of public bodies, government agencies and government enterprises includes the audit of the books and accounts of all funds they administer.

1985, c. 38, s. 29; 1999, c. 40, s. 329.

30. The Auditor General may conduct an audit or a supplementary audit of the records, files, documents and accounts of an establishment, institution, association or enterprise in relation to the use of any grant made to it by a public body or a government agency.

1985, c. 38, s. 30; 1999, c. 40, s. 329.

30.1 . If the Auditor General considers it advisable, the Auditor General may, for any fiscal year in which a grant is made by a public body or a government agency to a body in the health and social services network or the education network whose name appears on the list of such bodies that are part of the reporting entity defined in the Government's annual financial statements included in the public accounts tabled in the National Assembly, act as the auditor of that grant beneficiary's books and accounts.

The Auditor General shall notify the grant beneficiary in writing of the Auditor General's decision to audit the beneficiary's books and accounts for a specified fiscal year. From the date of the notice, the Auditor General is, without further formality, the auditor of the grant beneficiary's books and accounts for the fiscal year specified in the notice.

Sections 25, 26 and 29 apply, with the necessary modifications, to the Auditor General's audit of the books and accounts of any grant beneficiary referred to in the first paragraph.

2008, c. 23, s. 3.

30.2 . If the Auditor General considers it advisable, the Auditor General may audit the books and accounts of a body or agency not described in section 4 or 5 that meets the following conditions:

(1) at least half of its revenues are derived directly or indirectly from the consolidated revenue fund or any other fund managed by a public body, a government agency or a grant beneficiary referred to in the first paragraph of section 30.1; and

(2) at least half of its members or directors are appointed by a body or agency described in any of sections 3, 4 and 30.1 or a combination of such bodies and agencies and, if applicable, by a minister, or at least half of its members or directors are delegated by or represent a body or agency described in any of sections 3, 4 and 30.1 or a combination of such bodies and agencies.

The Auditor General shall send written notice of the decision to audit the books and accounts for a specified fiscal year to the board of directors or, if there is none, to the executive. From the date of the notice, the Auditor General is, without further formality, the auditor of the books and accounts for the fiscal year specified in the notice.

Sections 25, 26 and 29 apply, with the necessary modifications, to the Auditor General's audit of those books and accounts.

2008, c. 23, s. 3.

31 . Any body, association or enterprise which has been granted financial assistance in the form of an advance, loan or loan guarantee or in any other form by a public body, government agency, government enterprise, grant beneficiary referred to in the first paragraph of section 30.1, or body or agency described in section 30.2 is required to provide on request, to the Auditor General, the documents and information he considers necessary to complete his audit of the account, the investment or the assessment of potential loss in relation to enforcement of the guarantee.

1985, c. 38, s. 31; 1999, c. 40, s. 329; 2008, c. 23, s. 4.

32 . The auditor of the books and accounts of a government agency, government enterprise, grant beneficiary referred to in the first paragraph of section 30.1, or body or agency described in section 30.2, other than the Auditor General, must, at the latter's request and with dispatch, provide the Auditor General with a copy of

(1) the annual financial statements of the government agency, government enterprise, grant beneficiary, or body or agency;

(2) the audit report on those statements; and

(3) any other report of the auditor to the board of directors, the executive or the chief executive officer, as the case may be, of the agency, grant beneficiary referred to in the first paragraph of section 30.1, or body or agency described in section 30.2 on the auditor's findings and recommendations.

1985, c. 38, s. 32; 1999, c. 40, s. 329; 2008, c. 23, s. 5.

33. The auditor mentioned in section 32 must make available to the Auditor General, on request, the working papers and other reports and documents in respect of his audit.

He must also provide the Auditor General with any additional information and explanations required in respect of his audit and its results.

1985, c. 38, s. 33.

34. When the Auditor General is of the opinion that the information, explanations, documents and reports provided by the auditor mentioned in section 32 are insufficient or that additional audit work should be carried out, he may conduct or cause to be conducted such additional audit or investigation as he considers necessary of the books and accounts of the government agency, government enterprise, grant beneficiary referred to in the first paragraph of section 30.1, or body or agency described in section 30.2.

The fees and additional costs incurred pursuant to this section by an auditor other than the Auditor General, as the case may be, shall be at the expense of the government agency, government enterprise, grant beneficiary, or body or agency.

1985, c. 38, s. 34; 1999, c. 40, s. 329; 2008, c. 23, s. 6.

35. The Auditor General may advise government authorities and responsible individuals of his audit findings with the recommendations he considers appropriate on any matter which, in his opinion, is within their competence.

1985, c. 38, s. 35.

36. The Auditor General shall conduct a special audit or investigation and shall report each time the Government or the Conseil du trésor requests him to do so on any matter which is within the competence of the Auditor General. In no case, however, may this audit or investigation take precedence over the primary responsibilities of the Auditor General.

1985, c. 38, s. 36.

§ 2. — *Reports on financial statements*

37. The Auditor General shall prepare a report on the annual financial statements of the Government. This report is included with the financial statements in the public accounts prepared by the Ministère des Finances in accordance with Chapter IX of the Financial Administration Act (chapter A-6.001).

1985, c. 38, s. 37; 2000, c. 15, s. 147.

38. In his report on the annual financial statements of the Government, the Auditor General

(1) shall indicate whether, in his opinion, these statements present fairly the financial position of the Government, the results of its operations and the changes in its financial position in accordance with the accounting principles or policies stated in the financial statements and whether these principles or policies have been applied on a basis consistent with that of the preceding fiscal year;

(2) shall state any relevant reservation he may have together with the reasons for that reservation and, where possible, indicate the effect of the deficiency on the financial statements;

(3) shall make any other comment he considers appropriate.

1985, c. 38, s. 38.

39. Section 38 applies, with the necessary changes, to the report of the Auditor General on the annual financial statements of a public body or on those of a fund it administers in cases where the latter statements are to be published in the public accounts and not aggregated in the annual financial statements of the Government.

1985, c. 38, s. 39.

40. Section 38 also applies, with the necessary modifications, to the report of any auditor on the annual financial statements of a government agency or of a government enterprise and on those of any fund they administer.

In addition, section 38 applies, with the necessary modifications, to the report of the Auditor General on the annual financial statements of a grant beneficiary referred to in the first paragraph of section 30.1 or of a body or agency described in section 30.2 and on those of any fund they administer.

1985, c. 38, s. 40; 1999, c. 40, s. 329; 2008, c. 23, s. 7.

§ 3. — *Annual and special reports*

41. The Auditor General shall prepare, for the attention of the National Assembly, an annual report in which

- (1) he reports on his activities;
- (2) he indicates whether, in the discharge of his duties, he received all the information, reports and explanations required.

1985, c. 38, s. 41.

42. In his annual report, the Auditor General shall call attention to any matter or any case which, in his opinion, should be brought to the attention of the National Assembly and which arises from audits in respect of:

- (1) the consolidated revenue fund;
- (2) public bodies;
- (3) government agencies;
- (4) government enterprises;
- (5) beneficiaries of grants made by public bodies and government agencies;
- (6) bodies or agencies described in section 30.2.

This section also applies, with the necessary modifications, to any matter or case arising from an investigation.

1985, c. 38, s. 42; 1999, c. 40, s. 329; 2008, c. 23, s. 8.

43. In his annual report, the Auditor General may also comment, as he considers appropriate, on:

(1) the financial statements of the Government and other public bodies, those of government agencies and government enterprises, those of grant beneficiaries referred to in the first paragraph of section 30.1 and bodies or agencies described in section 30.2, and those of funds they administer, as well as on the accounting principles or policies according to which these statements were prepared;

(2) the form and content of financial information documents, such as the estimates and the public accounts tabled before the National Assembly or a Committee, as a basis for supervision over the use of public funds and other public property.

1985, c. 38, s. 43; 1999, c. 40, s. 329; 2008, c. 23, s. 9.

43.1. Under the authority of the Auditor General, the Sustainable Development Commissioner shall prepare, at least once a year, a report stating, to the extent deemed appropriate by the Commissioner,

(1) the Commissioner's findings and recommendations respecting the carrying out of the Sustainable Development Act (chapter D-8.1.1);

(2) any matter or any case arising from auditing or investigations in the area of sustainable development; and

(3) the Commissioner's comments concerning the principles, procedures or other methods used in the area of sustainable development by the Administration within the meaning of the Sustainable Development Act and by the other bodies and institutions that are subject to that Act.

The Auditor General shall include the report in the annual or special report prepared for the National Assembly under section 42 or 45.

2006, c. 3, s. 34.

44. The Auditor General shall, not later than 15 December each year, present his annual report to the President of the National Assembly.

The President shall table the report before the National Assembly within three days of receipt, or, if it is not sitting, within three days after the opening of the next session or resumption.

1985, c. 38, s. 44.

45. The Auditor General may, at any time, submit a special report to the National Assembly on any matter of importance or urgency that, in his opinion, should not be deferred until the presentation of his annual report.

Such a report shall be tabled before the National Assembly in the same manner as that established for the annual report.

1985, c. 38, s. 45.

DIVISION IV POWERS, IMMUNITIES AND PREROGATIVES

§ 1. — Powers

46. Subject to this Act and any other Acts otherwise applicable to him, the Auditor General shall conduct, at the times, intervals and in the manner he determines, the audits and investigations necessary for the performance of his duties.

1985, c. 38, s. 46.

47. For purposes of performance of his duties, the Auditor General may assign his employees and professionals under contract to public bodies, government agencies, government enterprises, grant beneficiaries referred to in the first paragraph of section 30.1, bodies or agencies described in section 30.2 or any other body, association or person whose funds and other property come under his authority.

They shall furnish the employees and professionals under contract with the premises and equipment the Auditor General considers necessary.

1985, c. 38, s. 47; 1999, c. 40, s. 329; 2008, c. 23, s. 10.

48. The bodies, agencies, enterprises, grant beneficiaries, associations or persons contemplated in section 47 and their directors, executive officers and employees shall allow the Auditor General, upon request, to have access to and make copies of records, reports, documents or data, in whatever form, relevant to the work of the Auditor General under the law, and furnish him any relevant information or explanation.

This section applies notwithstanding the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

This section prevails over any provision of any subsequent general law or special Act to the contrary, unless that law or Act expressly states that it applies notwithstanding this section.

1985, c. 38, s. 48; 1999, c. 40, s. 329; 2008, c. 23, s. 11.

49. The Auditor General or a representative designated by him in writing may in the performance of his duties examine any person under oath and oblige him to produce any document; he is vested for such purpose with the powers and immunity of commissioners appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to order imprisonment.

1985, c. 38, s. 49; 1992, c. 61, s. 625.

§ 2. — *Immunities*

50. Notwithstanding any general law or special Act, neither the Auditor General nor his employees or professionals under contract may be compelled to give testimony relating to any information obtained in the performance of their duties or to produce any document containing such information.

1985, c. 38, s. 50.

51. Neither the Auditor General nor his employees may be sued by reason of any act they have done or failed to do in good faith in the performance of their duties.

1985, c. 38, s. 51.

52. No civil action may be instituted by reason of the publication of a report of the Auditor General under this Act or any other Act or of the publication in good faith of an extract or summary of such a report.

1985, c. 38, s. 52.

53. Except on a question of jurisdiction, no extraordinary recourse provided in articles 834 to 850 of the Code of Civil Procedure (chapter C-25) may be exercised, nor any injunction granted, nor any other provisional remedy taken against the Auditor General or his employees and professionals under contract in the performance of their duties.

A judge of the Court of Appeal, on a motion, may summarily annul any writ issued or any order or injunction granted contrary to this section.

1985, c. 38, s. 53.

§ 3. — *Prerogatives*

54. Every employee of the Auditor General or professional under contract to him shall observe the rules of secrecy and discretion applicable to the employees of public bodies, government agencies, government enterprises, grant beneficiaries referred to in the first paragraph of section 30.1, bodies or agencies described in section 30.2 and all other bodies, associations or persons whose funds and other property are subject to audit or investigation.

1985, c. 38, s. 54; 1999, c. 40, s. 329; 2008, c. 23, s. 12.

55. The Auditor General may, in writing, authorize one of his Assistants or any other member of his senior staff to sign on his behalf any report of the Auditor General other than the report on the annual financial statements of the Government and the reports he presents to the National Assembly.

1985, c. 38, s. 55.

56. The Auditor General, without further formal requirement, shall establish his policies on human resources management with respect to planning, organization and development.

1985, c. 38, s. 56.

57. The Auditor General, subject to the appropriations granted by Parliament, shall establish the maximum staff he

requires for the performance of his duties and determine their tasks and level of positions.

1985, c. 38, s. 57.

58. The Conseil du trésor, at the request of the Auditor General, may enter into an agreement with him in respect of the delegation and exercise of any power vested in the Conseil by the Public Service Act (chapter F-3.1.1) or Chapter III of the Public Administration Act (chapter A-6.01) and not ascribed to the Auditor General by this Act.

1985, c. 38, s. 58; 2000, c. 8, s. 224.

59. The chairman of the Conseil du trésor, at the request of the Auditor General, may enter into an agreement with him in respect of the delegation and exercise of the powers it is not authorized to delegate under section 102 of the Public Service Act (chapter F-3.1.1).

1985, c. 38, s. 59; 1996, c. 35, s. 19.

60. The Auditor General shall transmit a copy of any agreement entered into under section 58 or 59 to the President of the National Assembly.

The President shall table the agreement before the National Assembly within three days of receiving it or, if it is not sitting, within three days of the opening of the next session or resumption.

1985, c. 38, s. 60.

61. The Auditor General, in accordance with the standards and conditions he determines by regulation, may enter into

- (1) contracts required in the performance of his duties;
- (2) agreements with public or private organizations in respect of the exchange or assignment of personnel.

The regulation is subject to approval by the Office of the National Assembly. The President of the National Assembly shall table it before the Assembly within three days of its approval or, if it is not sitting, within three days of the opening of the next session or resumption.

1985, c. 38, s. 61; 2000, c. 8, s. 225.

62. *(Repealed)*.

1985, c. 38, s. 62; 2000, c. 15, s. 148.

63. The Auditor General shall submit his annual estimates to the Office of the National Assembly.

1985, c. 38, s. 63.

64. After being examined and, as the case may be, amended by the Office, the estimates of the Auditor General shall be incorporated into the estimates tabled in the National Assembly.

1985, c. 38, s. 64; 2000, c. 8, s. 226.

65. The Auditor General may make a report to the National Assembly if he considers his estimates, as amended, to be insufficient. He shall transmit the report to the President of the National Assembly.

The President shall table the report before the National Assembly within three days of receiving it or, if it is not sitting, within three days of the opening of the next session or resumption.

1985, c. 38, s. 65.

66. The Auditor General may submit supplementary estimates, to the Office of the National Assembly if, during the fiscal year, he foresees expenditures in excess of the appropriations granted by Parliament. In such a case, sections 64 and 65 apply, with the necessary modifications.

1985, c. 38, s. 66.

66.1. The provisions of the Financial Administration Act (chapter A-6.001) applicable to budget-funded bodies, except sections 30 and 31, apply to the management of the financial resources of the Auditor General.

2000, c. 15, s. 149.

67. The Public Administration Act (chapter A-6.01), except subparagraph 6 of the first paragraph and the second paragraph of section 9, sections 10 to 23, subparagraphs 1.1 and 3 of the second paragraph and the third paragraph of section 24, sections 25 to 28 and 44, the fourth paragraph of section 45, sections 46, 48, 49, 50 and 53, the third paragraph of section 57 and sections 64 to 66, 74, 75 and 78, applies to the Auditor General. The report referred to in section 24 of the said Act shall be included in the annual report of the Auditor General.

The strategic plan adopted by the Auditor General pursuant to section 8 of the Public Administration Act shall be tabled in the National Assembly by the President of the National Assembly.

1985, c. 38, s. 67; 2000, c. 8, s. 227; 2006, c. 29, s. 50; 2011, c. 19, s. 40.

68. (*Repealed*).

1985, c. 38, s. 68; 2000, c. 15, s. 150.

69. Subject to this Act, the management of the resources of the Auditor General shall be exercised in accordance with the Acts, regulations and rules that are applicable to him.

Notwithstanding the foregoing, the Office of the National Assembly may, by regulation, authorize the Auditor General to make an exception to any provision of a regulation made or approved by the Government or by the Conseil du trésor, or of a policy, directive or decision of the Government, a government department, the Conseil du trésor or a government agency if, in the opinion of the Auditor General, the requirement constitutes a hindrance to the performance of his duties.

The regulation must specify the provision excepted and the provision to be substituted for it.

The President of the National Assembly shall table the regulation before the Assembly within three days of passage or, if it is not sitting, within three days of the opening of the next session or resumption.

1985, c. 38, s. 69.

DIVISION V AUDIT OF ACCOUNTS OF THE AUDITOR GENERAL

70. The Office of the National Assembly shall appoint, for a specified time, an auditor to audit, in particular, the books and accounts relating to the Auditor General.

The auditor shall not be a public servant or a person employed, by contract or otherwise, by a public body, a government agency or a government enterprise.

The auditor shall, not later than 15 December each year, submit his report to the President of the National Assembly. The President shall table the report before the National Assembly within three days of receiving it or, if it is not sitting, within three days of the opening of the next session or resumption.

1985, c. 38, s. 70; 1999, c. 40, s. 329.

DIVISION VI MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

71 . The Auditor General in office on 19 June 1985 is deemed to have been appointed under this Act, and sections 7 to 16 are applicable to him in consequence.

Notwithstanding the foregoing, the term of office referred to in section 9 is reduced by the portion of the current term of office that has elapsed on 19 June 1985.

Where the election referred to in section 16 is made, the order giving effect to the agreement is effective from the beginning of the term of office current on 19 June 1985. The order must specify the terms and conditions agreed upon for integration into the plan he has elected and for the transfer of the contributions paid into his former plans.

1985, c. 38, s. 71.

72 . The Assistant Auditors General and other persons in the employ of the Auditor General, in office on 19 June 1985, are deemed to have been appointed in accordance with this Act.

1985, c. 38, s. 72.

73 . The sums required for the application of this Act are taken for the fiscal year 1985-86 out of the consolidated revenue fund, to such extent as may be determined by the Office of the National Assembly.

1985, c. 38, s. 73.

74 . *(Amendment integrated into c. A-6, s. 69).*

1985, c. 38, s. 74.

75 . *(Amendment integrated into c. A-6, s. 71).*

1985, c. 38, s. 75.

76 . *(Amendment integrated into c. A-6, title of Division IX).*

1985, c. 38, s. 76.

77 . *(Omitted).*

1985, c. 38, s. 77.

78 . *(Omitted).*

1985, c. 38, s. 78.

79 . *(Amendment integrated into c. A-6, s. 83).*

1985, c. 38, s. 79.

80 . Until a regulation has been approved in accordance with section 61, contracts and agreements mentioned in that section are subject to conditions and authorizations contemplated in the Public Administration Act (chapter A-6.01).

1985, c. 38, s. 80; 2000, c. 8, s. 243.

81 . The rights and obligations of the Auditor General in office on 19 June 1985 become the rights and obligations of the Auditor General deemed to be appointed in accordance with section 71.

1985, c. 38, s. 81.

82 . (*Amendment integrated into c. A-2.1, s. 41*).

1985, c. 38, s. 82.

83 . (*Amendment integrated into c. C-37, s. 14*).

1985, c. 38, s. 83.

84 . (*Amendment integrated into c. C-80, s. 5*).

1985, c. 38, s. 84.

85 . (*Amendment integrated into c. S-14.1, s. 28*).

1985, c. 38, s. 85.

86 . (*Amendment integrated into c. S-11.02, s. 30*).

1985, c. 38, s. 86.

87 . (*This section ceased to have effect on 20 June 1990*).

1985, c. 38, s. 87; U. K., 1982, c. 11, Sch. B, Part I, s. 33.

88 . (*Omitted*).

1985, c. 38, s. 88.

SCHEDULE I

(*Section 11*)

OATH

I, (*name*), declare under oath that I will act with loyalty and true allegiance to the established authority and that I will fulfil the duties of my office with honesty according to law.

1985, c. 38, Schedule I; 1999, c. 40, s. 329.

REPEAL SCHEDULE

In accordance with section 17 of the Act respecting the consolidation of the statutes and regulations (chapter R-3), chapter 38 of the statutes of 1985, in force on 1 September 1985, is repealed, except section 88, effective from the coming into force of chapter V-5.01 of the Revised Statutes.