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AUDITOR GENERAL ACT

Bill 90

Introduced by Mr Yves L. Duhaime, Minister of Finance

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Acts amended:

Financial Administration Act (R.S.Q., chapter A-6)

Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1)

Act respecting public inquiry commissions (R.S.Q., chapter C-37)

Public Curatorship Act (R.S.Q., chapter C-80)

Act respecting the Société de la Maison des sciences et des techniques (R.S.Q., chapter S-11.02)

Act respecting the Société du Palais des congrès de Montréal (R.S.Q., chapter S-14.1)





CHAPTER 38

Auditor General Act

[Assented to 20 June 1985]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

OBJECT AND INTERPRETATION

- Object** **1.** The object of this Act is to foster, through audit, parliamentary control over public funds and other public property.
- Scope** **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 corporations.
- Public bodies** **3.** For purposes of this Act, a public body includes the Government, the Conseil exécutif, the Conseil du trésor and a government department.
- Public bodies** The Lieutenant-Governor, the National Assembly, a person appointed by the National Assembly in accordance with an Act, and bodies whose members are appointed by the National Assembly are classed as public bodies for purposes of this Act.
- Government agency** **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 or remunerated in accordance with the Public Service Act (R.S.Q., 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.

Government
corporation

5. For purposes of this Act, a government corporation 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 public domain or are owned by a public body, a government agency or a government corporation.

Exclusion

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

DIVISION II

THE AUDITOR GENERAL

Appoint-
ment

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.

Duties

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

Term of
office

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

Exclusive
service

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

Oath or
affirmation

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

Resignation

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.

Dismissal

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.

Remunera-
tion and
compensa-
tion

14. The Auditor General shall be paid a salary equal to the average remuneration in the highest range of remunerations paid to deputy ministers.

Conditions
of employ-
ment

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

Interim
Auditor
General

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.

Salary

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

Pension
plan

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.

Order

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.

Assistant
Auditors
General

17. The Auditor General may, with the approval of the Office of the National Assembly, appoint Assistant Auditors General to assist him in the performance of his duties. He shall determine their powers and duties.

Applicability of Public Service Act

If the Public Service Act is not applicable to an Assistant at the time of his appointment, it thereupon becomes applicable to him without other formality.

Rank

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

Remuneration

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

Allowances

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

Other employees

19. The other employees of the Auditor General are appointed and remunerated in accordance with the Public Service Act.

Powers as regards staff

20. The Auditor General has in respect of his staff the powers conferred on a chief executive officer by the Public Service Act.

DIVISION III

AUDIT AND REPORTS

§ 1.—*Audit*

Definitions

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.

Competence

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.

Competence **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 corporations.

Government agency and government corporation — other auditor **24.** Notwithstanding section 23, the Auditor General is not required to audit the books and accounts of a government agency or a government corporation where another auditor is appointed in accordance with the provisions of the constituting Act or the Act that governs the operations of the agency or the corporation.

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

Audit — public body and government agency **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.

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

Scope of audit **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.

Audit —
government
corporation

27. The audit of the books and accounts of a government corporation 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.

Government
corporation
— value-for-
money
auditing

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

Prior con-
currence

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 corporation or, in cases where there is no such board, of the executive of the corporation.

Restriction

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

Competence

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

Beneficia-
ries of
grants

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 concern in relation to the use of any grant made to it by a public body or a government agency.

Advance,
loan, loan
guarantee

31. Any body, association or concern 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 or government corporation 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.

Government
agency and
government
corporation
— other
auditor

32. The auditor of the books and accounts of a government agency or a government corporation, other than the Auditor General, must provide to the latter, with dispatch, a copy of:

(1) the annual financial statements of the agency or the corporation;

(2) his report on these statements;

(3) any other report he makes to the board of directors, the executive or the management of the agency or the corporation, as the case may be, on his findings and recommendations.

Documents
and reports

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.

Information

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

Additional
audit work

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 or government corporation.

Fees and
costs

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

Disclosure
of findings

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.

Request by
the
Government
or the
Conseil
du trésor

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.

§ 2.—Reports on financial statements

Financial
statements
of Québec

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 Division VIII of the Financial Administration Act (R.S.Q., chapter A-6).

Content of
report

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.

Financial
statements
— public
body
and fund

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.

Financial
statements
— govern-
ment
agency,
government
corporation
and fund

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

§ 3.—*Annual and special reports*

Annual
report

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.

Special at-
tention

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 corporations;

(5) beneficiaries of grants made by public bodies and government agencies.

Applica-
bility

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

Comments

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 corporations, 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.

Annual
report

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

Tabling

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.

Special
report

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.

Tabling

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

DIVISION IV

POWERS, IMMUNITIES AND PREROGATIVES

§ 1.—Powers

Planning

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.

Premises
and
equipment

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 corporations or any other body, association or person whose funds and other property come under his authority.

Premises
and equip-
ment

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

Access to
information

48. The bodies, agencies, corporations, 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.

Applica-
bility

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

Precedence

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.

Investiga-
tion com-
missioner

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 (R.S.Q., chapter C-37).

§ 2.—Immunities

Discretion

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.

Immunity

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.

Immunity

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.

Recourse
prohibited

53. Except on a question of jurisdiction, no extraordinary recourse provided in articles 834 to 850 of the Code of Civil Procedure 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.

Annulment

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.

§ 3.—Prerogatives

Discretion

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 corporations and all other bodies, associations or persons whose funds and other property are subject to audit or investigation.

Signature

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.

Manage-
ment of
human
resources

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

Staff

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.

Delegation
by the Con-
seil du
trésor

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 and not ascribed to the Auditor General by this Act.

Delegation
by the
Office des
ressources
humaines

59. The Office des ressources humaines, 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.

Transmission to the President of the National Assembly

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.

Tabling

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.

Contracts and agreements

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

(1) contracts for professional services required in the performance of his duties;

(2) agreements with public or private organizations in respect of the exchange or assignment of personnel.

Approval

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.

Accounting

62. The Comptroller of Finance may enter into any agreement with the Auditor General concerning the administration, by delegation or otherwise, of certain provisions of the Financial Administration Act.

Estimates

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

Estimates

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 introduced in the National Assembly.

Report to the National Assembly

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.

Tabling

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.

Supplementary estimates

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 changes.

Execution
of budget

67. Sections 40, 46 and 56 of the Financial Administration Act respecting the division of appropriations, suspension of the right to commit appropriations and suspension of payment of appropriations do not apply to appropriations granted to the Auditor General.

Commit-
ments and
payments

68. The Auditor General has, in respect of applications for commitment of appropriations and applications for payment, the powers vested in a chief executive officer by the Financial Administration Act.

Manage-
ment of
resources

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.

Exception

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.

Content of
regulation

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

Tabling

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.

DIVISION V

AUDIT OF ACCOUNTS OF THE AUDITOR GENERAL

Appoint-
ment of au-
ditor

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.

Persons dis-
qualified

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 corporation.

Report

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.

DIVISION VI

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

Transition **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.

Reduced term 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.

Order 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.

Presumption **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.

Financial resources **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.

c. A-6, s. 69, replaced **74.** Section 69 of the Financial Administration Act (R.S.Q., chapter A-6) is replaced by the following section:

Cancellation of securities **“69.** The Deputy Minister of Finance, and the Comptroller of Finance, under the supervision of the Minister, shall examine and cancel all provincial debentures, treasury bills and other securities respecting the public debt, which are, from time to time, redeemed before maturity.”

c. A-6, s. 71, am. **75.** Section 71 of the said Act is amended by replacing paragraph *a* by the following paragraph:

“(a) a statement of the assets and liabilities, revenues and expenditures of Québec during the fiscal year;”

c. A-6, Div. IX, heading, replaced **76.** The heading of Division IX of the said Act is replaced by the following heading:

“RETURNS BY INSTITUTIONS RECEIVING PUBLIC GRANTS”.

c. A-6, Div.
IX, subdivs.
1, 2, 3,
headings,
repealed

77. The headings of subdivisions 1, 2 and 3 of Division IX of the said Act are struck out.

c. A-6, ss.
73-82,
repealed

78. Sections 73 to 82 of the said Act are repealed.

c. A-6, s.
83, am.

79. Section 83 of the said Act is amended by striking out the second paragraph.

Coming into
force

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 Financial Administration Act.

Transition

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.

c. A-2.1, s.
41, am.

82. Section 41 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) is amended by replacing paragraph 4 by the following paragraph:

“(4) seriously impair the power of appraisal granted to the Auditor General pursuant to sections 38, 39, 40, 42, 43 and 45 of the Auditor General Act (1985, chapter 38).”

c. C-37, s.
14, am.

83. Section 14 of the Act respecting public inquiry commissions (R.S.Q., chapter C-37) is amended by striking out the words “the Auditor General” in the first and second lines of the first paragraph.

c. C-80, s.
5, replaced

84. Section 5 of the Public Curatorship Act (R.S.Q., chapter C-80) is replaced by the following section:

Audit

5. The books and accounts of the Public Curator shall be audited each year by the Auditor General and also whenever so ordered by the Government. The Government may, however, appoint another auditor to audit such books and accounts of the Curator as relate to the property administered by him.

Report

The report of the Auditor General and, as the case may be, the report of the auditor appointed by the Government shall accompany the annual report of the Public Curator.

Fees

The fees of any auditor appointed by the Government shall be paid out of the revenues of the Public Curator.”

c. S-14.1, s.
28, replaced

85. Section 28 of the Act respecting the Société du Palais des congrès de Montréal (R.S.Q., chapter S-14.1) is replaced by the following section:

Audit

“28. The Auditor General shall audit the books and accounts of the corporation every year and also whenever so ordered by the Government. The report of the Auditor General must accompany the annual report of the corporation.”

c. S-11.02,
s. 30,
replaced

86. Section 30 of the Act respecting the Société de la Maison des sciences et des techniques (R.S.Q., chapter S-11.02) is replaced by the following section:

Audit

“30. The books and accounts of the company shall be audited every year by the Auditor General and whenever ordered by the Government; the Government may, however, designate another auditor.

Report

The report of the Auditor General or of the auditor designated by the Government must accompany the report of activities and financial statements of the company.”

Exception

87. This Act shall operate notwithstanding the provisions of sections 2 and 7 to 15 of the Constitution Act, 1982 (Schedule B of the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).

Coming into
force

88. This Act comes into force on 20 June 1985.

SCHEDULE I

(Section 11)

OATH OR SOLEMN AFFIRMATION

I, *(surname and given name)*, swear *(or solemnly declare)* 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.