

**13TH BIENNIAL CIGAR CONFERENCE
BRIDGING PUBLIC SECTOR AND NON-PROFIT SECTOR ACCOUNTING
GHENT (BELGIUM) 9 - 10 JUNE 2011**

As performance audit in Administrations
marks its 30th anniversary,
what have legislative auditors become:

Heroes or Masters of illusion?

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Do legislative auditors truly
deserve
this “absolution,”
“immunity” and
“omnipotence,”
automatically granted by the
population?

The explosion of audit in public
Administrations:

A cause for worry or
rejoicing?

For nearly 30 years, performance auditors have scrutinized the economy, efficiency and effectiveness of Administrations:

What tracks
have they left?

Are legislative auditors at the
service of
Parliament, Citizens or
the Administration?

Can legislative auditors be apolitical?

SHEILA FRASER ERA

Federal Sponsorship scandal

2004

“Those responsible for managing the program broke the government's own rules in the way they selected communications agencies and awarded contracts to them.”

Sheila Fraser

SHEILA FRASER ERA

Canadian firearms registry

2002

Initially:

\$2 million net of income generated

Real Cost:

\$1 billion.

In 2004, projected cost:

\$2 billion

SHEILA FRASER ERA

2010

Federal MPs

slammed a figurative door in the
Auditor General's face

by refusing her request to audit their
expenses as members of Parliament.

SHEILA FRASER ERA

2011

Ms. Fraser's report alleged that the Harper government

had deceived Parliament to obtain its approval to create a \$50 million fund to cover debatable expenses incurred to host the G8 summit in a Conservative riding.

Can legislative auditors change Administrations?

HEROES

AND / OR

MASTERS OF ILLUSION

???