

Accounting Officers: Guidance on Roles, Responsibilities and Appearances Before Parliamentary Committees

2007

Summary

The nature and scope of accounting officer appearances

The new accounting officer provisions of the *Financial Administration Act* (FAA) designate deputy ministers and deputy heads of designated government entities as the accounting officers for their organizations. Accounting officers have a legal obligation to appear before committees of the Senate and House of Commons and answer questions on the management responsibilities set out in section 16.4 of the FAA.

This legal obligation operates within the framework of ministerial responsibility and accountability to Parliament. Ministers, and they alone, are accountable to Parliament for all actions of the executive including management. Although the accounting officer is legally obliged to appear, he or she appears in support of the Minister's accountability. Hence, it remains appropriate for Ministers to testify before committees on management matters.

Section 16.4 does not create new management responsibilities. Deputies have long had these responsibilities; they are listed to establish the scope of areas for which accounting officers are legally required to appear and answer questions. Concerning matters outside the scope of the four areas, it remains appropriate for committees to work with the department or organization to determine the most appropriate person or persons to appear before the committee. This would not necessarily be the accounting officer.

Should the accounting officer appear concerning his or her broader responsibilities as deputy, he or she appears on behalf of the Minister and should take guidance from the Minister on the most appropriate approach.

The four areas of questioning under section 16.4

The first area of questioning relates to whether departmental programs are delivered in compliance with administrative policies and procedures, such as the policies, directives and standards issued by the Treasury Board. Accounting officers are expected to be able to answer questions about how their departments ensure compliance with applicable management policies. This would not encompass broader policy decisions, such as whether sufficient resources have been allocated to a particular program or whether a given program is the most effective means of achieving desired outcomes.

With respect to the second area of questioning, accounting officers are required to answer questions regarding the steps taken to maintain effective systems of internal control. This would entail discussion of the kinds of internal controls in place, how they function, and the measures taken to ensure that they are effective, such as whether they are audited using a risk-based approach.

Accounting officers are also obliged to answer questions about the departmental accounts. Specifically, the accounting officer is expected to answer questions regarding the steps taken to prepare the accounts and what the department has done in order to ensure that the accounts fairly portray the financial position of the department.

The last area of questioning pertains to any legal authorities directly vested in the accounting officer that relate to the administration of his or her department, such as the authorities conferred upon deputy heads under section 12 of the FAA related to the management of human resources. The accounting officer would be expected to explain the use of these authorities.

Resolution of disagreements

Where, under the process set out in section 16.5 of the FAA, the accounting officer seeks written guidance from the Secretary of the Treasury Board for an unresolved disagreement between the accounting officer and the Minister related to the interpretation or application of a Treasury Board policy, directive or standard, such guidance should be sought through a letter from the accounting officer to the Secretary setting out the issue in a clear and balanced manner, and a copy of this letter should be provided to the Minister. If the matter remains unresolved and the Minister seeks a decision from the Treasury Board, the Minister would be expected to do so through a formal submission to the Treasury Board. Although disagreements that are the subject of this process remain confidential, a copy of the Treasury Board decision is provided to the Auditor General of Canada as a confidence of the Queen's Privy Council.

A framework for appearances

The accounting officer has a duty to appear: When the committee calls a deputy minister or deputy head to appear as an accounting officer with respect to matters within the scope of section 16.4 he or she must do so. The accounting officer cannot defer the appearance without a compelling reason and cannot send someone else.

The committee's intentions should be clarified: The accounting officer should seek clear information from the committee on the purpose and subject matter of the appearance – i.e., does it pertain to accounting officer responsibilities and, if so, does it also extend beyond those responsibilities?

The accounting officer should discuss the appearance with his or her Minister: The responsible Minister should be made aware of the accounting officer's pending appearance. The accounting officer should consult with the Minister regarding the appropriate approach to potential questions about his or her broader responsibilities as deputy – e.g., to what extent, if at all, may policy options under consideration but not in the public realm be discussed?

The accounting officer should be prepared: It is critical to be prepared with respect to the areas listed in section 16.4. This includes related matters such as reports of Agents of Parliament. While it is acceptable to take questions under advisement and get back to the committee, this is best kept to a minimum.

Supporting officials should be kept to a minimum: The accounting officer is expected to be fully prepared to discuss relevant matters. It is acceptable to bring supporting officials, but these should be kept to a minimum, and to the extent possible they should be there as resources for the accounting officer rather than as witnesses, as the obligation to respond to section 16.4 questions belongs to the accounting officer. Accompanying officials should nevertheless be well prepared in the event that they are called upon to answer questions.

Public servants have not traditionally been asked to swear an oath: It has not been customary to ask public servants to testify under oath, but committees have authority to require this. If asked, the accounting officer may remind the committee that either way he or she will testify in an honest, forthright manner and will be guided by the *Access to Information Act* and *Privacy Act*, as well as his or her oath as a public servant not to disclose confidential information.

Confidential information should not be disclosed: While public servants provide factual information and non-partisan answers to questions, they do not disclose confidential information, including confidential information pertaining to matters under section 16.4. Accounting officers should be guided by their public service oath as well as the *Access to Information Act* and *Privacy Act* – if information could not be disclosed under those *Acts* it should not be disclosed during the accounting officer's appearance. Examples of confidential information include:

- Cabinet confidences;
- advice to Ministers (including advice on management);
- actions or policies that are under consideration but not in the public realm;
- disagreements between Ministers and officials, including those that may have been the subject of the formal dispute resolution process; and
- matters pertaining to individual cases or persons, such as individual HR matters (e.g., discipline of individuals).

Public service neutrality should be preserved: The accounting officer should provide factual answers and explanations. He or she should not engage in broad policy discussions, defend or debate the merits of policies or actions (as opposed to explaining their rationale), or otherwise express a personal opinion, even if asked to do so. Also, it should not be necessary for the accounting officer to defend himself or herself from censure, as censuring officials is outside the role of parliamentary committees.

The accounting officer should answer questions that predate his or her tenure: The accounting officer for an entity is its incumbent deputy, who alone has the departmental support to provide required information as well as the capacity to take corrective action. Therefore, the current accounting officer should answer questions about matters that predate his or her tenure in the current position or, if necessary, provide the answers as soon as possible after appearing. Questions about another organization of which he or she was previously the accounting officer are most appropriately referred to the current accounting officer for that organization.

Accounting Officers: Guidance on Roles, Responsibilities and Appearances Before Parliamentary Committees

I. Introduction

The designation of deputy ministers and deputy heads of designated government entities as accounting officers for their organizations underscores the importance of sound management practices within the Government of Canada, as well as the key role that deputies play in managing their organizations and supporting the accountability of their Ministers for that management.¹ It also ensures that Parliament will have the information it requires to assess the way in which government departments and agencies are managed and respects the non-partisanship of the public service.

The accounting officer provisions in the *Financial Administration Act* (FAA) codify long-standing practice whereby deputy ministers appear before parliamentary committees to provide information and explanations regarding matters of departmental management and thereby support the accountability of their Ministers for these matters.

This document is designed to help accounting officers understand the nature of their responsibilities under the accounting officer provisions of the *Financial Administration Act* and to provide practical guidance for their appearances before committees of Parliament.

A key principle underlying this guidance is that the responsibilities of accounting officers arise within the framework of ministerial responsibility and accountability to Parliament. The accounting officer regime does not alter the fundamental constitutional principle that Ministers, and Ministers alone, are accountable to Parliament for all actions of the executive.

It is also critical to the effective functioning of the accounting officer mechanism that committee appearances be characterized by high standards of professionalism and mutual respect on the part of public servants and parliamentarians alike.

¹ Except in the case of Agents of Parliament, who are ultimately accountable to Parliament for management of their organizations.

II. Accounting Officer Provisions in the *Financial Administration Act*

The text of the accounting officer provisions of the *Financial Administration Act* (sections 16.3 to 16.5 and Schedule VI) is attached at Annex A.

Section 16.3 of the *Financial Administration Act* designates deputy ministers and the deputy heads of government entities as accounting officers for their organizations.

Section 16.4 of the FAA provides that the accounting officer is accountable *before* the appropriate committees of the Senate and House of Commons *to answer questions* related to the following management responsibilities:

- the measures taken to organize the resources of the department to deliver departmental programs in compliance with government policies and procedures;
- the measures taken to maintain effective systems of internal control in the department;
- the signing of the accounts that are required for preparation of the Public Accounts (pursuant to section 64 of the FAA); and
- the performance of other specific duties assigned to him or her by the FAA or any other act in relation to the administration of the department.

Section 16.4 also provides that the obligations of accounting officers:

- operate within the framework of the Minister's responsibility and accountability to Parliament; and
- are subject to the Minister's management and direction of the department² or the Minister's responsibilities under the legal instrument constituting the department.³

Section 16.5 of the FAA provides the following mechanism for addressing situations where the accounting officer and the Minister are unable to agree on the interpretation or application of a Treasury Board policy, directive or standard:

- the accounting officer shall seek written guidance from the Secretary of the Treasury Board;

² In the case of deputy heads of government departments listed in Part I of Schedule VI of the FAA.

³ In the case of deputy heads of entities listed in Parts II or III of Schedule VI.

- if, after the Secretary of the Treasury Board has provided guidance in writing, the matter remains unresolved, the Minister shall seek a decision from the Treasury Board; and
- this decision would be shared with the Auditor General as a confidence of the Queen’s Privy Council for Canada.

III. Understanding the Legislative Provisions

III.1 Within the Framework of Ministerial Responsibility

The accountability of accounting officers before parliamentary committees operates within the framework of the Minister’s responsibility and accountability to Parliament. The constitutional authority of the Crown is entrusted to Ministers, not public servants, and Ministers are constitutionally and politically accountable to Parliament for that authority.

The public service exists to provide professional advice and operational support to the government of the day and does not exercise authority independently of that government. Even where management responsibilities or authorities are assigned by statute to the deputy head (or other official) and the Minister may not give specific direction, the official is accountable to the Minister for the exercise of those authorities, while the Minister is accountable to Parliament for proper exercise of authorities and effective management of the organization by officials.

In keeping with this constitutional and legal framework, the accounting officer mechanism does not give accounting officers a sphere of accountability that is independent of that of their Ministers. It therefore remains entirely appropriate for Ministers to appear before parliamentary committees, including with respect to matters of departmental management.

These matters are discussed further in Part IV on *The Public Service and Parliamentary Committees*, below.

III.2 Subject to the Minister’s Management and Direction

In addition to operating within the framework of the Minister’s responsibility and accountability to Parliament, the responsibilities of accounting officers are subject to the appropriate Minister’s “management and direction” of the department (in the case of deputy heads of government departments listed in Part I of Schedule VI of the FAA), or to the Minister’s responsibilities under the legal instrument constituting

the department (in the case of deputy heads of entities listed in Parts II or III of Schedule VI).⁴ These distinctions respect the existing legal division of management authorities for different kinds of government entities.

III.3 Accountable before the committee to answer questions

Reflecting the principle of ministerial responsibility set out above, accounting officers are accountable *before* committees, not accountable *to* them. The meaning of “accountable before” under section 16.4 of the FAA is clear from the fact that the legal obligation of an accounting officer under that section is to appear before the appropriate committee of Parliament and *answer questions* – that is, provide information and explanations – regarding the management responsibilities listed in that section. (The distinction between “accountable before” and “accountable to” is discussed in further detail in part IV.2, below.)

Section 16.4 of the FAA does not create new management responsibilities. Deputies have long had the responsibilities listed in section 16.4, as a result of delegation, Treasury Board policies or other legal provisions. The four areas are listed in section 16.4 in order to establish the field of questions concerning which accounting officers have a legal obligation to appear and answer questions. Concerning matters outside the scope of the four areas, it remains appropriate for committees to work with the department or organization to determine the most appropriate person or persons to appear before the committee. This would not necessarily be the accounting officer. Rather, there would be a need to determine who within the organization is best placed to provide the information required by the committee with the appropriate level of detail and authority. Accordingly, it is important to understand the scope of questions under section 16.4.

⁴ The difference between accounting officers under Part I of Schedule VI versus those under Parts II and III is that the former are deputy heads of government departments constituted by legislation that gives the presiding Minister “management and direction” of the department, while the latter are deputy heads of entities whose constituent legal instrument does not include this provision. These are mainly (although not exclusively) arm’s-length bodies, such as agencies, boards, tribunals and Agents of Parliament.

The role of the responsible Minister in the overall management of the organization varies among Part II and Part III entities according to their particular constituent legal instrument. In the case of Part II entities, the constituent legal instrument provides for some level of ministerial involvement in management. In the case of Part III entities, the constituent legal instrument does not provide for ministerial involvement, so that the organization has full day-to-day autonomy with respect to management. In such cases, the Minister is accountable to Parliament for the sound management of the organization overall and the appropriate exercise of authorities by officials.

The distinctions among Part I, II and III entities are also relevant to the application of the mechanism for handling disagreements set out in section 16.5, as discussed at III.4, “Resolution of Disagreements.”

The first area of questioning relates to whether departmental programs are delivered in compliance with administrative policies and procedures, such as the policies, directives and standards issued by the Treasury Board. Accounting officers are expected to be able to answer questions about how their departments ensure compliance with applicable management policies. This area of questioning does not encompass broader policy decisions, such as whether sufficient resources have been allocated to a particular program or whether a given program is the most effective means of achieving desired outcomes.

With respect to the second area of questioning, accounting officers are required to answer questions regarding the steps taken to maintain effective systems of internal control. This would entail discussion of the kinds of internal controls in place, how they function, and the measures taken to ensure that they are effective, such as whether they are audited using a risk-based approach.

Accounting officers are also obliged to answer questions about the departmental accounts. Specifically, the accounting officer is expected to answer questions regarding the steps taken to prepare the accounts and what the department has done in order to ensure that the accounts fairly portray the financial position of the department.

The last area of questioning pertains to any legal authorities directly vested in the accounting officer that relate to the administration of his or her department, such as the authorities conferred upon deputy heads under section 12 of the FAA related to the management of human resources. The accounting officer is expected to explain the use of these authorities.

III.4 Resolution of Disagreements

Where the accounting officer seeks written guidance from the Secretary of the Treasury Board under the mechanism for resolving disagreements in section 16.5 (see Part II, above), such guidance should be sought through a letter from the accounting officer to the Secretary setting out the issue in a clear and balanced manner, and a copy of this letter should be provided to the Minister. If the matter remains unresolved and the Minister seeks a decision from the Treasury Board, the Minister should do so through a formal submission to the Treasury Board.

For unresolved questions not related to the interpretation or application of Treasury Board policies, directives or standards, the deputy head would have recourse to the Clerk of the Privy Council, who may ultimately seek the consideration of the Prime Minister.

This mechanism for the resolution of disagreements does not preclude informal discussion between the accounting officer and either the Secretary of the Treasury Board or the Clerk of the Privy Council. Such discussion may facilitate agreement between the accounting officer and the Minister and thereby avoid the need for recourse to the formal resolution process.

The mechanism for the resolution of disagreements does not apply in the case of accounting officers who are listed in Part III of Schedule VI. These accounting officers manage organizations whose constituent legal instrument does not provide for ministerial involvement in administration, so that the organization has full day-to-day autonomy with respect to management. Accordingly, there would be no occasion for Ministers to make decisions with respect to these organizations concerning the interpretation or application of a Treasury Board policy, directive or standard.

IV. The Public Service and Parliamentary Committees

IV.1 General Principles

Historically, public servants have supported the accountability of their Ministers to Parliament by appearing before committees of the Senate and the House of Commons to answer factual questions and provide information and explanations regarding matters where, because of their technical nature or level of detail, public servants are best placed to provide the information that parliamentarians require. It has been recognized that:

- public servants provide factual information and non-partisan answers to questions in support of their Ministers, including questions about the administration of the department and its programs;
- public servants do not disclose confidential information, including advice to Ministers, nor do they disclose Cabinet confidences;
- public servants do not engage in broad policy discussions, debate the merits of policies, options or actions (as opposed to explaining their rationale), express personal opinions, or enter into partisan disputes or other matters of controversy;
- committee members do not censure or demean public servants, instruct them in particular courses of action, or use their appearances to advance partisan interests; and
- if matters beyond the scope of appropriate questions for public servants are anticipated or arise, the authoritative presence of the Minister is required.

Respect for these principles is essential to preserve the neutrality of the public service, the authority of Ministers and the capacity of public servants to provide support to successive governments without regard to political partisanship. In establishing the accounting officer mechanism, the FAA does not alter the

fundamental nature of the appearances of public servants before committees, nor does it contemplate lines of questioning that would compromise the political neutrality of the public service.

As mentioned at the beginning of this guidance, committee appearances should be characterized by high standards of professionalism and mutual respect. Professionalism requires conscientious preparation and responses to questions on the part of accounting officers, as well as appropriate and relevant lines of questioning from committee members. Mutual respect requires, among other considerations, courtesy and proper regard for the different roles that parliamentarians and public servants play in Canada's system of government. Parliament cannot be well served in the absence of these practices.

IV.2 Accountable Before versus Accountable To

As noted in part III.3 above, under the FAA, accounting officers are accountable *before* committees, not accountable *to* them. "Accountable before" means that the accounting officer is *answerable* to the committee regarding his or her discharge of the responsibilities listed in section 16.4 of the FAA – that is, the accounting officer has a duty to provide information and explanations concerning those responsibilities.

While this duty underscores the importance of the accounting officer's role in ensuring sound organizational management, it does not entail "accountability to" Parliament in the sense that Ministers are accountable. In particular, the accounting officer is not accounting to the committee for his or her personal performance and is not subject to personal consequences that parliamentarians might mete out – i.e., it is not appropriate for committee members to censure the accounting officer, seek to diminish his or her reputation or use the appearance of the accounting officer to advance partisan interests.

If accounting officers were to be accountable to committees, they would need to have the tools to defend themselves from personal criticism. At a minimum, this would require that they have the right to express opinions and concerns about the context in which they worked, including the possible disclosure of advice to the Minister. This would draw accounting officers into political controversy and undermine the working relationship between Ministers and deputies, which requires that the deputy be able to provide frank and confidential advice.

IV.3 Corrective Action

An important aspect of providing information and explanations regarding management activities is to indicate what corrective action has been taken or is being taken to address problems, including any problems that may have been

identified in the course of an appearance by the accounting officer. One of the benefits of the fact that the accounting officer is the current deputy head of the organization is that only he or she has the capacity to take corrective action.

That said, parliamentary committees are not part of the executive and do not have authority to give directions to officials. Further, officials are accountable to Ministers for their actions, not to parliamentarians. Accordingly, it would be inappropriate for committee members to seek to instruct the accounting officer in a particular course of action, and inappropriate for the accounting officer to commit to a course of action on the basis of such instruction.

V. Appearances Before Committees

V.1 Frequency, Timing and Purpose of Appearances

Committees of the Senate or House of Commons may call accounting officers to testify before them, in their capacity as accounting officers, when such testimony would be relevant to the responsibilities of the Committee and to the business with which they are or expect to be engaged.

Duty to appear: Accounting officers are expected to be available with reasonable frequency and on reasonable notice. The accounting officer should not seek to defer the appearance without a compelling reason. Neither may the accounting officer send someone in his or her place.

Purpose of the appearance: If the purpose of the appearance is not made clear by the committee in its invitation, the accounting officer should seek clarification – e.g., does the committee wish to discuss matters related to accounting officer responsibilities? As noted in part III.3 above, the scope of questions under section 16.4 does not extend to policy matters – for example, a new taxation policy or a potential amendment to the criminal law. Neither does it extend to issues such as the effectiveness of programs in achieving their objectives, or the merits of a specific initiative such as an infrastructure project. It is important that there be clarity as to the purpose of appearances so that officials can properly prepare.

Accounting officers need to be mindful of the distinction between appearing as accounting officers versus appearing to discuss their broader responsibilities as deputies. For example, if the matter is outside the scope of accounting officer responsibilities, it may be appropriate for someone other than the accounting officer to appear. Further, even if the accounting officer is the appropriate person to appear, it is appropriate for the accounting officer to consult with the Minister regarding matters beyond his or her accounting officer responsibilities. (See “Discussion with Minister” in V.2, below.)

V.2 *Preparation for Committee Appearances*

Discussion with Minister: Accounting officers should inform their Minister of their pending appearance. They should consult with the Minister on their proposed approach to potential questions about matters going beyond their accounting officer responsibilities, as deputies appear *on behalf of* their Minister for such matters (although, as accounting officers, they still appear *in support of* their Minister's accountability). For example, only the Minister may authorize the deputy to discuss policy options that are under consideration but not yet in the public realm.

Proper briefing: Accounting officers have a responsibility to be properly prepared for their appearances, which entails a responsibility to be duly briefed on matters within the ambit of section 16.4. In particular, they should be able to give the committee information and explanations concerning how their departments ensure compliance with relevant law and Treasury Board policy as they relate to the management of departmental resources and the maintenance of systems of internal control. Accounting officers are also expected to be properly informed with respect to current issues that concern the management of their organizations, such as reports of Agents of Parliament.

V.3 *Swearing of Accounting Officers*

Duty to be truthful: It has not been customary for public servants to be sworn when appearing before committees, but committees have authority to require this. If asked to take an oath, accounting officers may wish to remind the committee that they have a duty to truthfully convey any information that it is proper for them to disclose to Parliament, irrespective of whether they are sworn. Also, whether sworn or not, public servants must be guided by the requirements of the *Access to Information Act* and the *Privacy Act*, as well as their oath as public servants not to disclose confidential information.

For certain kinds of confidential information, such as policies under consideration but not yet in the public realm, only Ministers can properly decide when and to what degree the information should be disclosed. It would be inappropriate to force a public servant to assume a power of decision in such matters.

Duty to correct errors: Should accounting officers make any inadvertent error in testifying before the committee, they must take steps to correct it at the earliest opportunity.

V.4 *Confidential Information*

Testimony to be frank and forthcoming: In testifying about the areas enumerated in section 16.4 of the FAA, accounting officers should be frank, forthcoming and cooperative. However, they should not disclose confidential

information. In this respect, they must be guided by the *Access to Information Act* and the *Privacy Act*, as well as their oath as public servants.

What is confidential: Confidential information includes, but is not limited to:

- Cabinet confidences;
- advice to Ministers;
- actions or policies that are under consideration but not in the public realm;
- disagreements between Ministers and officials (including those that may have been the subject of the formal resolution process); and
- matters pertaining to individual cases or persons, such as human resource matters.⁵

The duty of accounting officers not to disclose confidential information applies even where that information pertains to management matters.

V.5 Provision of Materials to Committees

In order to assist committee members in their work, accounting officers may provide the committee with background materials of a non-confidential nature either prior to, in the course of, or subsequent to their appearance. Such material should be provided in both official languages.

Opening statements and presentations: It is also appropriate for accounting officers to make brief opening statements pertaining to the issues before the committee, which may, with the committee's permission, include a visual presentation in both official languages. However, in doing so, the accounting officer should take into consideration the limited time available to the committee and the fact that committee members themselves should determine the scope of the testimony, consistent with the provisions of the FAA and the requirements of confidentiality.

V.6 Supporting Officials

While the accounting officer may bring other officials to provide support for his or her testimony, the number of such officials should be kept to a minimum, and to the extent possible their role should be as resources to the accounting officer rather than as witnesses. Committee members have a right to hear from the accounting officer directly, although it may occasionally be appropriate for the committee and the accounting officer to agree to exceptions, particularly for

⁵Details concerning performance agreements should not be disclosed because both the privacy of individuals and the confidentiality of government plans or proposals may be reflected in these agreements.

specific matters that are highly specialized in nature. Accompanying officials should be well prepared in the event that they are called upon to answer questions.

V.7 Providing Additional Information

Where committee members seek appropriate information that the accounting officer is not in a position to provide at the time that he or she testifies, the accounting officer should agree to provide that information on a timely basis. The information should be provided as soon as practicable and reasonable in the circumstances and should be provided in both official languages.

V.8 Former Accounting Officers

Accounting officer is the incumbent deputy: Under the FAA, the accounting officer for an organization is the current deputy head (or equivalent) of that organization, who alone has the departmental support required to properly respond to questions before a parliamentary committee and the capacity to correct problems.

Questions predating tenure: The responsibilities of an accounting officer belong to the office and not the individual. Only the current deputy has the departmental support required to prepare properly for appearances and the capacity to take corrective action. Therefore, it is appropriate for an accounting officer to answer questions concerning matters that took place before his or her tenure. By the same principle, questions about another organization of which he or she was previously the accounting officer are most appropriately referred to the current accounting officer for that organization.

V.9 Conduct of Committee Members Toward Officials

As previously noted, the effectiveness of the accounting officer mechanism will depend on committee appearances being handled with professionalism and mutual respect. While this guidance fundamentally concerns the conduct of accounting officers, clearly it will also be necessary for committee members to have due regard to the fact that accounting officers are not Members of Parliament and do not participate in its constitutional and political processes of accountability. In particular:

- the non-partisanship of officials should be respected and reflected in the subject matter and tone of questions – it is never appropriate to use the appearance of the accounting officer to achieve partisan objectives;
- parliamentarians do not have disciplinary authority over accounting officers, so it is not appropriate to censure the accounting officer, seek to diminish his or her reputation, or suggest that the accounting officer resign or be removed from office; and
- parliamentarians do not have authority to give direction to accounting

officers or to seek commitments to particular courses of action.

Definition of
"accounting
officer"

16.3 In sections 16.4 and 16.5, "accounting officer"

(a) with respect to a department named in Part I of Schedule VI, means its deputy minister; and

(b) with respect to a department named in Part II or III of Schedule VI, means the person occupying the position set out opposite that name.

Accountability
of accounting
officers within
framework of
ministerial
accountability

16.4 (1) Within the framework of the appropriate minister's responsibilities and his or her accountability to Parliament, and subject to the appropriate minister's management and direction of his or her department, the accounting officer of a department named in Part I of Schedule VI is accountable before the appropriate committees of the Senate and the House of Commons for

(a) the measures taken to organize the resources of the department to deliver departmental programs in compliance with government policies and procedures;

(b) the measures taken to maintain effective systems of internal control in the department;

(c) the signing of the accounts that are required to be kept for the preparation of the Public Accounts pursuant to section 64; and

(d) the performance of other specific duties assigned to him or her by or under this or any other Act in relation to the administration of the department.

Accountability
of accounting
officers within
framework of
ministerial
accountability

(2) Within the framework of the appropriate minister's responsibilities under the Act or order constituting the department and his or her accountability to Parliament, the accounting officer of a department named in Part II or III of Schedule VI is accountable before the appropriate committees of the Senate and the House of Commons for

16.3 Pour l'application des articles 16.4 et 16.5, « administrateur des comptes » s'entend :

a) s'agissant d'un ministère mentionné à la partie I de l'annexe VI, de son sous-ministre;

b) s'agissant d'un ministère mentionné aux parties II ou III de l'annexe VI, du titulaire du poste mentionné en regard de ce ministère.

Définition de
« administrateur
des comptes »

16.4 (1) Dans le cadre des attributions du ministre compétent — notamment en ce qui concerne la gestion et la direction du ministère — et de son obligation de rendre compte au Parlement, l'administrateur des comptes visé à la partie I de l'annexe VI est comptable devant les comités compétents du Sénat et de la Chambre des communes :

a) des mesures prises pour que les ressources du ministère soient affectées de façon à réaliser les programmes de celui-ci, en conformité avec les règles et méthodes administratives applicables;

b) des mesures prises pour que le ministère soit doté de mécanismes de contrôle interne efficaces;

c) de la signature des comptes qui doivent être tenus pour l'établissement des Comptes publics visés à l'article 64;

d) de l'exercice des autres attributions spécifiques relatives à l'administration du ministère qui lui sont conférées sous le régime d'une loi fédérale.

Responsabilité
de
l'administrateur
des comptes
dans le cadre des
attributions du
ministre et de
son obligation de
rendre compte

(2) Dans le cadre des attributions conférées au ministre compétent par la loi ou le décret constituant le ministère et de son obligation de rendre compte au Parlement, l'administrateur des comptes visé aux parties II et III de l'annexe VI est comptable devant les comités compétents du Sénat et de la Chambre des communes :

Responsabilité
de
l'administrateur
des comptes
dans le cadre des
attributions du
ministre et de
son obligation de
rendre compte

- (a) the measures taken to organize the resources of the department to deliver departmental programs in compliance with government policies and procedures;
- (b) the measures taken to maintain effective systems of internal control in the department;
- (c) the signing of the accounts that are required to be kept for the preparation of the Public Accounts pursuant to section 64; and
- (d) the performance of other specific duties assigned to him or her by or under this or any other Act in relation to the administration of the department.

- a) des mesures prises pour que les ressources du ministère soient affectées de façon à réaliser les programmes de celui-ci, en conformité avec les règles et méthodes administratives applicables;
- b) des mesures prises pour que le ministère soit doté de mécanismes de contrôle interne efficaces;
- c) de la signature des comptes qui doivent être tenus pour l'établissement des Comptes publics visés à l'article 64;
- d) de l'exercice des autres attributions spécifiques relatives à l'administration du ministère qui lui sont conférées sous le régime d'une loi fédérale.

Appearance before committee

(3) The obligation of an accounting officer under this section is to appear before the appropriate committee of the Senate or the House of Commons and answer questions put to him or her by members of the committee in respect of the carrying out of the responsibilities and the performance of the duties referred to in subsection (1) or (2), as the case may be.

(3) L'administrateur des comptes s'acquitte de son obligation de rendre compte en comparaisant, sur demande, devant le comité compétent du Sénat ou de la Chambre des communes et en répondant aux questions des membres de celui-ci portant sur l'exercice des attributions visées aux paragraphes (1) ou (2), selon le cas.

Comparution devant le comité

Written guidance from Secretary

16.5 (1) Where the appropriate minister and the accounting officer for a department named in Part I or II of Schedule VI are unable to agree on the interpretation or application of a policy, directive or standard issued by the Treasury Board, the accounting officer shall seek guidance in writing on the matter from the Secretary of the Treasury Board.

16.5 (1) Si le ministre compétent et l'administrateur des comptes d'un ministère mentionné aux parties I ou II de l'annexe VI ne s'entendent pas sur l'interprétation ou l'application de quelque politique, directive ou norme établie par le Conseil du Trésor, l'administrateur des comptes demande l'avis écrit du secrétaire du Conseil du Trésor sur la question.

Avis écrit du secrétaire du Conseil du Trésor

Referral to Treasury Board

(2) Where guidance is provided under subsection (1) and the matter remains unresolved, the appropriate minister shall refer the matter to the Treasury Board for a decision.

(2) Si l'avis du secrétaire ne règle pas la question, le ministre en saisit le Conseil du Trésor pour décision.

Décision du Conseil du Trésor

Copy to Auditor General

(3) A decision by the Treasury Board shall be in writing and a copy shall be provided to the Auditor General of Canada.

(3) Le Conseil du Trésor rend sa décision par écrit et en envoie une copie au vérificateur général du Canada.

Copie au vérificateur général

Cabinet confidence

(4) The copy of a decision provided to the Auditor General of Canada is a confidence of the Queen's Privy Council for Canada for the purposes of any Act of Parliament.

(4) La copie de la décision envoyée au vérificateur général du Canada est considérée comme un renseignement confidentiel du Conseil privé de la Reine pour le Canada pour l'application de toute loi fédérale.

Caractère confidentiel

SCHEDULE
(Section 270)

SCHEDULE VI
(Sections 3 and 16.3 to 16.5)

PART I

Department of Agriculture and Agri-Food
Ministère de l'Agriculture et de l'Agroalimentaire

Department of Canadian Heritage
Ministère du Patrimoine canadien

Department of Citizenship and Immigration
Ministère de la Citoyenneté et de l'Immigration

Department of the Environment
Ministère de l'Environnement

Department of Finance
Ministère des Finances

Department of Fisheries and Oceans
Ministère des Pêches et des Océans

Department of Foreign Affairs and International Trade
Ministère des Affaires étrangères et du Commerce international

Department of Health
Ministère de la Santé

Department of Human Resources and Skills Development
Ministère des Ressources humaines et du Développement des compétences

Department of Indian Affairs and Northern Development
Ministère des Affaires indiennes et du Nord canadien

Department of Industry
Ministère de l'Industrie

Department of Justice
Ministère de la Justice

Department of National Defence
Ministère de la Défense nationale

Department of Natural Resources
Ministère des Ressources naturelles

Department of Public Safety and Emergency Preparedness
Ministère de la Sécurité publique et de la Protection civile

Department of Public Works and Government Services
Ministère des Travaux publics et des Services gouvernementaux

Department of Social Development
Ministère du Développement social

Department of Transport
Ministère des Transports

Department of Veterans Affairs
Ministère des Anciens Combattants

Department of Western Economic Diversification
Ministère de la Diversification de l'économie de l'Ouest canadien

ANNEXE
(article 270)

ANNEXE VI
(articles 3 et 16.3 à 16.5)

PARTIE I

Ministère de la Citoyenneté et de l'Immigration
Department of Citizenship and Immigration

Ministère de la Défense nationale
Department of National Defence

Ministère de la Diversification de l'économie de l'Ouest canadien
Department of Western Economic Diversification

Ministère de l'Agriculture et de l'Agroalimentaire
Department of Agriculture and Agri-Food

Ministère de la Justice
Department of Justice

Ministère de la Santé
Department of Health

Ministère de la Sécurité publique et de la Protection civile
Department of Public Safety and Emergency Preparedness

Ministère de l'Environnement
Department of the Environment

Ministère de l'Industrie
Department of Industry

Ministère des Affaires étrangères et du Commerce international
Department of Foreign Affairs and International Trade

Ministère des Affaires indiennes et du Nord canadien
Department of Indian Affairs and Northern Development

Ministère des Anciens Combattants
Department of Veterans Affairs

Ministère des Finances
Department of Finance

Ministère des Pêches et des Océans
Department of Fisheries and Oceans

Ministère des Ressources humaines et du Développement des compétences
Department of Human Resources and Skills Development

Ministère des Ressources naturelles
Department of Natural Resources

Ministère des Transports
Department of Transport

Ministère des Travaux publics et des Services gouvernementaux
Department of Public Works and Government Services

Ministère du Développement social
Department of Social Development

Ministère du Patrimoine canadien
Department of Canadian Heritage

| PART II | | PARTIE II | |
|---|------------------------------------|---|---|
| Column I | Column II | Colonne I | Colonne II |
| Department | Accounting Officer | Ministère | Administrateur des comptes |
| Atlantic Canada Opportunities Agency <i>Agence de promotion économique du Canada atlantique</i> | President | Administration du pipe-line du Nord <i>Northern Pipeline Agency</i> | Directeur général |
| Canada Border Services Agency <i>Agence des services frontaliers du Canada</i> | President | Agence canadienne de développement international <i>Canadian International Development Agency</i> | Président |
| Canada Emission Reduction Incentives Agency <i>Agence canadienne pour l'incitation à la réduction des émissions</i> | President | Agence canadienne d'évaluation environnementale <i>Canadian Environmental Assessment Agency</i> | Président |
| Canadian Environmental Assessment Agency <i>Agence canadienne d'évaluation environnementale</i> | President | Agence canadienne d'inspection des aliments <i>Canadian Food Inspection Agency</i> | Président |
| Canadian Firearms Centre <i>Centre canadien des armes à feu</i> | Commissioner of Firearms | Agence canadienne pour l'incitation à la réduction des émissions <i>Canada Emission Reduction Incentives Agency</i> | Président |
| Canadian Food Inspection Agency <i>Agence canadienne d'inspection des aliments</i> | President | Agence de développement économique du Canada pour les régions du Québec <i>Economic Development Agency of Canada for the Regions of Quebec</i> | Président |
| Canadian International Development Agency <i>Agence canadienne de développement international</i> | President | Agence de gestion des ressources humaines de la fonction publique du Canada <i>Public Service Human Resources Management Agency of Canada</i> | Président |
| Canadian Security Intelligence Service <i>Service canadien du renseignement de sécurité</i> | Director | Agence de la santé publique du Canada <i>Public Health Agency of Canada</i> | Administrateur en chef de la santé publique du Canada |
| Canadian Space Agency <i>Agence spatiale canadienne</i> | President | Agence de promotion économique du Canada atlantique <i>Atlantic Canada Opportunities Agency</i> | Président |
| Correctional Service of Canada <i>Service correctionnel du Canada</i> | Commissioner of Corrections | Agence des services frontaliers du Canada <i>Canada Border Services Agency</i> | Président |
| Economic Development Agency of Canada for the Regions of Quebec <i>Agence de développement économique du Canada pour les régions du Québec</i> | President | Agence Parcs Canada <i>Parks Canada Agency</i> | Directeur général |
| Financial Transactions and Reports Analysis Centre of Canada <i>Centre d'analyse des opérations et déclarations financières du Canada</i> | Director | Agence spatiale canadienne <i>Canadian Space Agency</i> | Président |
| National Parole Board <i>Commission nationale des libérations conditionnelles</i> | Chairperson | Bureau de la coordonnatrice de la situation de la femme <i>Office of the Co-ordinator, Status of Women</i> | Coordonnatrice |
| Northern Pipeline Agency <i>Administration du pipe-line du Nord</i> | Commissioner | Bureau de l'infrastructure du Canada <i>Office of Infrastructure of Canada</i> | Administrateur général |
| Office of Indian Residential Schools Resolution of Canada <i>Bureau du Canada sur le règlement des questions des pensionnats autochtones</i> | Executive Director and Deputy Head | Bureau du Canada sur le règlement des questions des pensionnats autochtones <i>Office of Indian Residential Schools Resolution of Canada</i> | Directeur exécutif et administrateur général |
| Office of Infrastructure of Canada <i>Bureau de l'infrastructure du Canada</i> | Deputy Head | | |

| Column I | Column II | Colonne I | Colonne II |
|--|---------------------------------------|--|--------------------------------|
| Department | Accounting Officer | Ministère | Administrateur des comptes |
| Office of the Co-ordinator, Status of Women <i>Bureau de la coordonnatrice de la situation de la femme</i> | Co-ordinator | Bureau du Conseil privé <i>Privy Council Office</i> | Greffier du Conseil privé |
| Parks Canada Agency <i>Agence Parcs Canada</i> | Chief Executive Officer | Centre canadien des armes à feu <i>Canadian Firearms Centre</i> | Commissaire aux armes à feu |
| Privy Council Office <i>Bureau du Conseil privé</i> | Clerk of the Privy Council | Centre d'analyse des opérations et déclarations financières du Canada <i>Financial Transactions and Reports Analysis Centre of Canada</i> | Directeur |
| Public Health Agency of Canada <i>Agence de la santé publique du Canada</i> | Chief Public Health Officer of Canada | Commission nationale des libérations conditionnelles <i>National Parole Board</i> | Président |
| Public Service Human Resources Management Agency of Canada <i>Agence de gestion des ressources humaines de la fonction publique du Canada</i> | President | Conseil du Trésor <i>Treasury Board</i> | Secrétaire |
| Royal Canadian Mounted Police <i>Gendarmerie royale du Canada</i> | Commissioner | Gendarmerie royale du Canada <i>Royal Canadian Mounted Police</i> | Commissaire |
| Statistics Canada <i>Statistique Canada</i> | Chief Statistician of Canada | Service canadien du renseignement de sécurité <i>Canadian Security Intelligence Service</i> | Directeur |
| Treasury Board <i>Conseil du Trésor</i> | Secretary | Service correctionnel du Canada <i>Correctional Service of Canada</i> | Commissaire du Service |
| | | Statistique Canada <i>Statistics Canada</i> | Statisticien en chef du Canada |

PART III

PARTIE III

| Column I | Column II | Colonne I | Colonne II |
|--|-------------------------|---|--|
| Department | Accounting Officer | Ministère | Administrateur des comptes |
| Canada Employment Insurance Commission <i>Commission de l'assurance-emploi du Canada</i> | Chairperson | Agence de la consommation en matière financière du Canada <i>Financial Consumer Agency of Canada</i> | Commissaire |
| Canada Industrial Relations Board <i>Conseil canadien des relations industrielles</i> | Chairperson | Agence du revenu du Canada <i>Canada Revenue Agency</i> | Commissaire du revenu |
| Canada Revenue Agency <i>Agence du revenu du Canada</i> | Commissioner of Revenue | Bibliothèque et Archives du Canada <i>Library and Archives of Canada</i> | Bibliothécaire et archiviste du Canada |
| Canada School of Public Service <i>École de la fonction publique du Canada</i> | President | Bureau canadien d'enquête sur les accidents de transport et de la sécurité des transports <i>Canadian Transportation Accident Investigation and Safety Board</i> | Président |
| Canadian Artists and Producers Professional Relations Tribunal <i>Tribunal canadien des relations professionnelles artistes-producteurs</i> | Chairperson | Bureau de l'enquêteur correctionnel du Canada <i>Office of the Correctional Investigator of Canada</i> | Enquêteur correctionnel |
| Canadian Centre for Occupational Health and Safety <i>Centre canadien d'hygiène et de sécurité au travail</i> | President | | |

| Column I Department | Column II Accounting Officer | Colonne I Ministère | Colonne II Administrateur des comptes |
|--|------------------------------------|---|---|
| Canadian Forces Grievance Board <i>Comité des griefs des Forces canadiennes</i> | Chairperson | Bureau du commissaire à la magistrature fédérale <i>Office of the Commissioner for Federal Judicial Affairs</i> | Commissaire à la magistrature fédérale |
| Canadian Grain Commission <i>Commission canadienne des grains</i> | Chief Commissioner | Bureau du commissaire du Centre de la sécurité des télécommunications <i>Office of the Communications Security Establishment Commissioner</i> | Commissaire du Centre de la sécurité des télécommunica- tions |
| Canadian Human Rights Commission <i>Commission canadienne des droits de la personne</i> | Chief Commissioner | Bureau du directeur des lobbyistes <i>Office of the Registrar of Lobbyists</i> | Directeur |
| Canadian Human Rights Tribunal <i>Tribunal canadien des droits de la personne</i> | Chairperson | Bureau du directeur général des élections <i>Office of the Chief Electoral Officer</i> | Directeur général des élections |
| Canadian Institutes of Health Research <i>Instituts de recherche en santé du Canada</i> | President | Bureau du surintendant des institutions financières <i>Office of the Superintendent of Financial Institutions</i> | Surintendant des institutions financières |
| Canadian International Trade Tribunal <i>Tribunal canadien du commerce extérieur</i> | Chairperson | Bureau du vérificateur général <i>Office of the Auditor General</i> | Vérificateur général |
| Canadian Nuclear Safety Commission <i>Commission canadienne de sûreté nucléaire</i> | President | Centre canadien d'hygiène et de sécurité au travail <i>Canadian Centre for Occupational Health and Safety</i> | Président |
| Canadian Polar Commission <i>Commission canadienne des affaires polaires</i> | Chairperson | Comité des griefs des Forces canadiennes <i>Canadian Forces Grievance Board</i> | Président |
| Canadian Radio-television and Telecommunications Commission <i>Conseil de la radiodiffusion et des télécommunications canadiennes</i> | Chairperson | Comité de surveillance des activités de renseignement de sécurité <i>Security Intelligence Review Committee</i> | Président |
| Canadian Transportation Accident Investigation and Safety Board <i>Bureau canadien d'enquête sur les accidents de transport et de la sécurité des transports</i> | Chairperson | Comité externe d'examen de la Gendarmerie royale du Canada <i>Royal Canadian Mounted Police External Review Committee</i> | Président du Comité |
| Canadian Transportation Agency <i>Office des transports du Canada</i> | Chairperson | Commissariat à la protection de la vie privée <i>Office of the Privacy Commissioner</i> | Commissaire à la protection de la vie privée |
| Copyright Board <i>Commission du droit d'auteur</i> | Vice-chairman | Commissariat à l'information <i>Office of the Information Commissioner</i> | Commissaire à l'information |
| Courts Administration Service <i>Service administratif des tribunaux judiciaires</i> | Chief Administrator | Commissariat aux langues officielles <i>Office of the Commissioner of Official Languages</i> | Commissaire aux langues officielles |
| Financial Consumer Agency of Canada <i>Agence de la consommation en matière financière du Canada</i> | Commissioner | Commission canadienne des affaires polaires <i>Canadian Polar Commission</i> | Président |
| Hazardous Materials Information Review Commission <i>Conseil de contrôle des renseignements relatifs aux matières dangereuses</i> | President | Commission canadienne des droits de la personne <i>Canadian Human Rights Commission</i> | Président |
| Immigration and Refugee Board <i>Commission de l'immigration et du statut de réfugié</i> | Chairperson | Commission canadienne des grains <i>Canadian Grain Commission</i> | Président |
| Law Commission of Canada <i>Commission du droit du Canada</i> | President | Commission canadienne de sûreté nucléaire <i>Canadian Nuclear Safety Commission</i> | Président |

| Column I Department | Column II Accounting Officer | Colonne I Ministère | Colonne II Administrateur des comptes |
|---|--|--|---|
| Library and Archives of Canada <i>Bibliothèque et Archives du Canada</i> | Librarian and Archivist of Canada | Commission de la fonction publique <i>Public Service Commission</i> | Président |
| Military Police Complaints Commission <i>Commission d'examen des plaintes concernant la police militaire</i> | Chairperson | Commission de l'assurance-emploi du Canada <i>Canada Employment Insurance Commission</i> | Président |
| NAFTA Secretariat — Canadian Section <i>Secrétariat de l'ALÉNA — Section canadienne</i> | Secretary | Commission de l'immigration et du statut de réfugié <i>Immigration and Refugee Board</i> | Président |
| National Battlefields Commission, The <i>Commission des champs de bataille nationaux</i> | Secretary | Commission des champs de bataille nationaux <i>The National Battlefields Commission</i> | Secrétaire |
| National Energy Board <i>Office national de l'énergie</i> | Chairman | Commission des plaintes du public contre la Gendarmerie royale du Canada <i>Royal Canadian Mounted Police Public Complaints Commission</i> | Président de la Commission |
| National Farm Products Council <i>Conseil national des produits agricoles</i> | Chairman | Commission des relations de travail dans la fonction publique <i>Public Service Labour Relations Board</i> | Président |
| National Film Board <i>Office national du film</i> | Government Film Commissioner | Commission d'examen des plaintes concernant la police militaire <i>Military Police Complaints Commission</i> | Président |
| National Research Council of Canada <i>Conseil national de recherches du Canada</i> | President | Commission du droit d'auteur <i>Copyright Board</i> | Vice-président |
| National Round Table on the Environment and the Economy <i>Table ronde nationale sur l'environnement et l'économie</i> | President | Commission du droit du Canada <i>Law Commission of Canada</i> | Président |
| Natural Sciences and Engineering Research Council <i>Conseil de recherches en sciences naturelles et en génie</i> | President | Conseil canadien des relations industrielles <i>Canada Industrial Relations Board</i> | Président |
| Office of the Auditor General <i>Bureau du vérificateur général</i> | Auditor General | Conseil de contrôle des renseignements relatifs aux matières dangereuses <i>Hazardous Materials Information Review Commission</i> | Directeur général |
| Office of the Chief Electoral Officer <i>Bureau du directeur général des élections</i> | Chief Electoral Officer | Conseil de la radiodiffusion et des télécommunications canadiennes <i>Canadian Radio-television and Telecommunications Commission</i> | Président |
| Office of the Commissioner for Federal Judicial Affairs <i>Bureau du commissaire à la magistrature fédérale</i> | Commissioner for Federal Judicial Affairs | Conseil de recherches en sciences humaines <i>Social Sciences and Humanities Research Council</i> | Président |
| Office of the Commissioner of Official Languages <i>Commissariat aux langues officielles</i> | Commissioner of Official Languages | Conseil de recherches en sciences naturelles et en génie <i>Natural Sciences and Engineering Research Council</i> | Président |
| Office of the Communications Security Establishment Commissioner <i>Bureau du commissaire du Centre de la sécurité des télécommunications</i> | Commissioner of the Communications Security Establishment | Conseil d'examen du prix des médicaments brevetés <i>Patented Medicine Prices Review Board</i> | Président |
| Office of the Correctional Investigator of Canada <i>Bureau de l'enquêteur correctionnel du Canada</i> | Correctional Investigator | Conseil national de recherches du Canada <i>National Research Council of Canada</i> | Président |
| Office of the Information Commissioner <i>Commissariat à l'information</i> | Information Commissioner | | |

| Column I Department | Column II Accounting Officer | Colonne I Ministère | Colonne II Administrateur des comptes |
|--|--|---|--|
| Office of the Privacy Commissioner <i>Commissariat à la protection de la vie privée</i> | Privacy Commissioner | Conseil national des produits agricoles <i>National Farm Products Council</i> | Président |
| Office of the Registrar of Lobbyists <i>Bureau du directeur des lobbyistes</i> | Registrar | École de la fonction publique du Canada <i>Canada School of Public Service</i> | Président |
| Office of the Superintendent of Financial Institutions <i>Bureau du surintendant des institutions financières</i> | Superintendent of Financial Institutions | Greffe du Tribunal de la concurrence <i>Registry of the Competition Tribunal</i> | Registraire |
| Patented Medicine Prices Review Board <i>Conseil d'examen du prix des médicaments brevetés</i> | Chairperson | Instituts de recherche en santé du Canada <i>Canadian Institutes of Health Research</i> | Président |
| Public Service Commission <i>Commission de la fonction publique</i> | President | Office des transports du Canada <i>Canadian Transportation Agency</i> | Président |
| Public Service Staffing Tribunal <i>Tribunal de la dotation de la fonction publique</i> | Chairperson | Office national de l'énergie <i>National Energy Board</i> | Président |
| Public Service Labour Relations Board <i>Commission des relations de travail dans la fonction publique</i> | Chairperson | Office national du film <i>National Film Board</i> | Commissaire du gouvernement à la cinématographie |
| Registrar of the Supreme Court of Canada <i>Registraire de la Cour suprême du Canada</i> | Registrar | Registraire de la Cour suprême du Canada <i>Registrar of the Supreme Court of Canada</i> | Registraire |
| Registry of the Competition Tribunal <i>Greffe du Tribunal de la concurrence</i> | Registrar | Secrétariat de l'ALÉNA — Section canadienne <i>NAFTA Secretariat — Canadian Section</i> | Secrétaire |
| Royal Canadian Mounted Police External Review Committee <i>Comité externe d'examen de la Gendarmerie royale du Canada</i> | Committee Chairman | Service administratif des tribunaux judiciaires <i>Courts Administration Service</i> | Administrateur en chef |
| Royal Canadian Mounted Police Public Complaints Commission <i>Commission des plaintes du public contre la Gendarmerie royale du Canada</i> | Commission Chairman | Table ronde nationale sur l'environnement et l'économie <i>National Round Table on the Environment and the Economy</i> | Président |
| Security Intelligence Review Committee <i>Comité de surveillance des activités de renseignement de sécurité</i> | Chairman | Tribunal canadien des droits de la personne <i>Canadian Human Rights Tribunal</i> | Président |
| Social Sciences and Humanities Research Council <i>Conseil de recherches en sciences humaines</i> | President | Tribunal canadien des relations professionnelles artistes-producteurs <i>Canadian Artists and Producers Professional Relations Tribunal</i> | Président |
| Transportation Appeal Tribunal of Canada <i>Tribunal d'appel des transports du Canada</i> | Chairperson | Tribunal canadien du commerce extérieur <i>Canadian International Trade Tribunal</i> | Président |
| | | Tribunal d'appel des transports du Canada <i>Transportation Appeal Tribunal of Canada</i> | Président |
| | | Tribunal de la dotation de la fonction publique <i>Public Service Staffing Tribunal</i> | Président |