

## Management of Public Resources and Public Disclosure at the House of Commons

### ***Role of the Board of Internal Economy***

The Board of Internal Economy is the governing body of the House of Commons. The Board is created by the [Parliament of Canada Act](#) and has equal representation from the governing party and the officially recognized parties (i.e. those holding at least 12 seats in the House). It is chaired by the Speaker.

The Board of Internal Economy is responsible for establishing by-laws, policies and guidelines relating to expenditures and resources provided to Members in order to carry out their parliamentary functions. This authority is given to the Board by the *Parliament of Canada Act*.

The Board delegates to the Clerk of the House and the House Administration the responsibility to implement its policies and the day-to-day management of House resources.

### ***By-Laws of the Board of Internal Economy***

The [By-laws](#) regulate the use of the funds, goods, services and premises made available to Members of the House of Commons for carrying out their parliamentary functions. They are legally binding on Members and they take precedence over any administrative manual or general policy decision.

In 2010, the Board of Internal Economy agreed to proceed with a project to update and consolidate its By-laws. The revised By-laws were approved by the Board on November 21 and December 5, 2011, and came into force on April 1, 2012. The revised By-laws were posted on the Parliament of Canada Web site on April 2, 2012.

### ***Meetings of the Board of Internal Economy***

The Board of Internal Economy meets in camera approximately every second week when the House is in session. While the minutes of the Board are regularly tabled in the House, on June 3, 2013 the Board agreed that the minutes of the 41st Parliament Board meetings be posted on the Parliament of Canada Web site. These [minutes](#) are now available. The Board took this step to facilitate access to this information.

## **Public Disclosure**

The [Individual Member's Expenditures](#) report provides details of each current and former Member's expenditures over the course of a fiscal year and a summary report of expenditures for all Members. The report is prepared annually, is tabled in the House and posted on the Parliament of Canada Web site.

Starting with the 2009–2010 reporting period, the Board approved extensive improvements to the reporting format for the *Individual Member's Expenditures* reports, displaying the data in easier-to-understand columns and rows and providing a more detailed explanation of each aspect of the report. It is possible to search many different ways within the report. Since 2009, improvements have continuously been made with each tabling of the report.

## ***The Auditor General's Report on the Performance Audit of the House of Commons Administration***

In June 2012, the Honourable Andrew Scheer, Speaker of the House of Commons, tabled the Auditor General's [report on the performance audit of the House of Commons Administration](#) in the House. The Board of Internal Economy welcomed the report, its findings and recommendations.

The audit confirmed that the House Administration had established sound management practices and identified no significant weaknesses. The Board of Internal Economy accepted the Auditor General's eight recommendations for improvement and the House Administration developed an action plan to implement those recommendations.

## **External Audit of Financial Statements**

The Board of Internal Economy strongly believes that an annual external audit of the [Financial Statements](#) is a key component of sound management practices. Once again, the audit of the 2011–2012 House of Commons Financial Statements resulted in an unqualified audit opinion.

The auditor is of the opinion that the Financial Statements present fairly the financial position and the results of operations of the House of Commons. The auditor's work includes gathering evidence about the amounts and disclosures made in the financial statement, and making an assessment of the risks of error, fraud or misstatement. The auditor also evaluates the appropriateness of the accounting policies that have been selected, as well as estimates made by management.