



HOUSE OF COMMONS  
CHAMBRE DES COMMUNES  
CANADA

# **SPECIAL EXAMINATION REPORT – FRESHWATER FISH MARKETING CORPORATION, OF THE SPRING 2017 REPORTS OF THE AUDITOR GENERAL OF CANADA**

**Report of the Standing Committee on Public Accounts**

**The Honourable Kevin Sorenson, Chair**

**DECEMBER 2017  
42<sup>nd</sup> PARLIAMENT, 1<sup>st</sup> SESSION**

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## **NOTICE TO READER**

### **Reports from committee presented to the House of Commons**

Presenting a report to the House is the way a committee makes public its findings and recommendations on a particular topic. Substantive reports on a subject-matter study usually contain a synopsis of the testimony heard, the recommendations made by the committee, as well as the reasons for those recommendations.

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\* Non-voting member, pursuant to Standing Order 104(5).



# **THE STANDING COMMITTEE ON PUBLIC ACCOUNTS**

has the honour to present its

## **THIRTY-SEVENTH REPORT**

Pursuant to its mandate under Standing Order 108(3)(g), the Committee has studied Special Examination Report - Freshwater Fish Marketing Corporation, of the Spring 2017 Reports of the Auditor General of Canada and has agreed to report the following:







# SPECIAL EXAMINATION REPORT – FRESHWATER FISH MARKETING CORPORATION, OF THE 2017 SPRING REPORTS OF THE AUDITOR GENERAL OF CANADA

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## INTRODUCTION

According to the Office of the Auditor General of Canada (OAG), the Freshwater Fish Marketing Corporation (the Corporation) “is a federal Crown corporation established in 1969 ... for the purpose of marketing and trading in fish, fish products and fish by-products in and outside Canada.”<sup>1</sup>

The OAG also noted that the Corporation must:

- maximize returns to commercial fishers in Western Canada, taking into consideration the need to remain financially sustainable while reinvesting in capital assets and investing in initiatives to find new markets;<sup>2</sup>
- carry out its operations without parliamentary appropriations and with a borrowing limit of \$50 million; on 1 May 2016, “the Minister of Finance authorized a borrowing authority to the Corporation not to exceed \$39.5 million” and “also asked the Corporation to limit its capital expenditures;”<sup>3</sup> and
- purchase “fish legally caught and offered for sale” in Manitoba, Alberta and the Northwest Territories.<sup>4</sup>

The OAG explained that “fishers and fisher cooperatives must sell to the Corporation, which must buy the product, unless the sales are local.”<sup>5</sup> In addition, the Corporation “is governed by a Board of Directors composed of a Chairperson, a President, one director for

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1 Office of the Auditor General Canada (OAG), [Freshwater Fish Marketing Corporation – Special Examination – 2017](#), Special Examination Report – 2017 Spring Reports of the Auditor General of Canada, para. 1.

2 Ibid., para.2.

3 Ibid., para. 3.

4 Ibid., para. 4.

5 Ibid., para. 5.



each participating province or territory, and four other directors.” Furthermore, during the OAG’s audit period, “the Corporation’s President agreed to go on administrative leave, and an interim President was appointed.”<sup>6</sup> In this report, the first of these individuals will be referred to as the “President.”

The Corporation has about 45 full-time administrative employees and 175 full-time production staff.<sup>7</sup> The Corporation “purchases approximately 15 million kilograms of fish annually from approximately 1,600 fishers.”<sup>8</sup> Purchasing agents receive the fish from fishers at over 48 delivery points, grade it, pack it and ship it to the processing plant in Winnipeg.<sup>9</sup>

According to the OAG, the Corporation

uses a two-stage structure for payments to fishers. Initial prices are based on operational forecasts prepared by management. Then, final payments are determined in accordance with the Corporation’s Retained Earnings Policy, which is based on the Corporation’s calculated free cash flow at the end of the fiscal year. The final payments are determined by allocating profitability by species of fish. The Board approves both the initial prices and final payments.<sup>10</sup>

For the year ending 30 April 2016, “the Corporation had sales revenue of \$73.2 million and a net income of \$1.5 million.... Exports accounted for over 80 percent of sales revenue.”<sup>11</sup>

The OAG audited the Corporation in 2005 and 2010.<sup>12</sup> The 2010 audit revealed serious deficiencies in the following areas:

- governance, strategic planning and risk management; and
- processes to establish prices, capital asset management and procurement, production efficiency, and human resources.<sup>13</sup>

The OAG audit published in the spring of 2017 was conducted “to determine whether the systems and practices [the OAG] selected for examination at the Freshwater Fish

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6        *Ibid.*, para. 6.

7        *Ibid.*, para. 7.

8        *Ibid.*, para. 8.

9        *Ibid.*

10       *Ibid.*, para. 11.

11       *Ibid.*, para. 12.

12       *Ibid.*, para. 14.

13       *Ibid.*, para. 16.

Marketing Corporation were providing it with reasonable assurance that its assets were safeguarded and controlled, its resources were managed economically and efficiently, and its operations were carried out effectively, as required by section 138 of the [Financial Administration Act](#).<sup>14</sup>

On 19 October 2017, the House of Commons Standing Committee on Public Accounts (the Committee) held a hearing to study this audit. Appearing before the Committee from the OAG were Clyde MacLellan, Assistant Auditor General, and Heather McManaman, Principal. From the Corporation were David Bevan, Chairperson of the Board of Directors; Stan Lazar, Interim President; and, Wendy Matheson, Vice-President, Human Resources and Government Services.<sup>15</sup>

## FINDINGS AND RECOMMENDATIONS

### The Corporation's Governance

The OAG found that “the Board’s efforts to meet some of its key responsibilities for oversight of the Corporation were inadequate,” in areas such as the competencies of Board members, conflict of interest and the accountability of the President.<sup>16</sup>

#### A. Profiles and Competencies of Board Members

According to the OAG, the Board experienced a great deal of turnover during the audit period. Moreover,

the membership did not represent all the competencies, such as legal knowledge, required to fulfill its oversight role. Although appointments have been made since, these do not constitute a long-term solution to ensuring that the Board has the collective knowledge and competencies it needs to operate strategically.<sup>17</sup>

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14 Ibid., para. 17.

15 House of Commons Standing Committee on Public Accounts, *Evidence*, 1<sup>st</sup> Session, 42<sup>nd</sup> Parliament, 19 October 2017, [Meeting 72](#).

16 OAG, [Freshwater Fish Marketing Corporation – Special Examination – 2017](#), Special Examination Report – 2017 Spring Reports of the Auditor General of Canada, para. 29.

17 Ibid., para. 40.



## B. Conflict of Interest

The OAG reported that some Board members “were representatives of the fishing industry. Particularly in the case of these directors, there was a risk of real, potential, or perceived conflict of interest, because they oversaw decisions on the payments to fishers.”<sup>18</sup>

## C. Accountability of the President

The OAG concluded that, although “the Corporation’s President reports to the Board, he is appointed by the Governor in Council and is also a member of the Board, in accordance with the *Freshwater Fish Marketing Act*. Also, a provision of the Act states that the President also presides at meetings of the Board if the Chairperson is absent. All of these aspects of this governance structure could limit the ability of the Board to ensure the accountability of the President.”<sup>19</sup> The President was appointed in December 2014, his performance was never assessed and he agreed to take administrative leave 14 months after his appointment.<sup>20</sup> On 21 December 2016,

the Governor in Council ... terminated for cause the appointment of the President of the Freshwater Fish Marketing Corporation, following an independent investigation that was conducted into allegations and concerns raised in complaints about his conduct as President.<sup>21</sup>

Given these findings, the OAG recommended that in “consultation with the Minister of Fisheries and Oceans, the Corporation should address its deficiencies in governance practices, including those in the areas of Board profiles and competencies, oversight, and potential or perceived conflicts of interest.”<sup>22</sup>

David Bevan, Chairperson of the Corporation’s Board of Directors, admitted that he has “been asking for a broader array of experience and skill sets” and that the Board was “still on a skeleton crew.”<sup>23</sup> Furthermore, he said that the Corporation had “moved away from a representative board where each jurisdiction had a representative on the board and we moved to skills-based for the federal appointees.”<sup>24</sup> In its action plan, the Corporation

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18 Ibid., para. 41.

19 Ibid., para. 38.

20 Ibid., para. 39.

21 Ibid., para. 60.

22 Ibid., para. 55.

23 House of Commons Standing Committee on Public Accounts, *Evidence*, 1<sup>st</sup> Session, 42<sup>nd</sup> Parliament, 19 October 2017, [Meeting 72](#), 0925.

24 Ibid., 0935.

stated that, on 16 December 2016, the Chairperson of the Board “submitted a request to the Minister that two Board vacancies be filled and that a director with financial expertise be appointed to fill a vacant position, at which time that individual will assume the role of Chairperson of the Board’s Audit and Risk Committee.”<sup>25</sup>

As regards oversight, the Corporation reported in its action plan that it “will undertake a review of its corporate governance practices focusing on roles, accountabilities, and oversight responsibilities of Board members.”<sup>26</sup>

According to its action plan, the Corporation modified the “conflict of interest code ... to address the issues identified in the [OAG’s] report.”<sup>27</sup>

Nevertheless, the Committee recommends the following:

#### **RECOMMENDATION 1 – Regarding governance**

**That, within 120 days after the tabling of this report, the *Freshwater Fish Marketing Corporation* provide the House of Commons Standing Committee on Public Accounts with a report on its Board of Directors, including the status of the occupied and vacant Board positions, the competencies of the directors, the changes made to their accountabilities and oversight obligations, and the conflict of interest code for the Board of Directors.**

### **Strategic Direction, Risk Management and Information for Decision Making**

The OAG also found serious deficiencies concerning the Corporation’s strategic direction, risk management and information for decision making.<sup>28</sup>

#### **A. Strategic Direction**

According to the OAG, the Corporation last updated its 10-year strategic plan in 2011 and “the strategic direction was not clearly defined. Moreover, the Corporation had been unable to obtain timely Governor in Council approval of its corporate plans since 2009.

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25 Freshwater Fish Marketing Corporation, [Detailed Action Plan](#), p. 1.

26 Ibid.

27 Ibid.

28 OAG, [Freshwater Fish Marketing Corporation – Special Examination – 2017](#), Special Examination Report – 2017 Spring Reports of the Auditor General of Canada, para. 29.



When approval was provided, it covered only a portion of the 5-year planning period and was granted at or near the end of the first year of the plan.”<sup>29</sup>

Clyde MacLellan, Assistant Auditor General, added that “the board did not ensure that the corporation's strategic plan was up to date and provided clear strategic direction to management.”<sup>30</sup>

## B. Risk Management

The OAG found that “the Corporation lacked several elements of effective risk management:”<sup>31</sup>

- the Corporation’s risk register was not on the agenda of the Audit and Risk Committee as required;<sup>32</sup>
- Manitoba, which represented about 80% of the total catch purchased by the Corporation, announced in August 2016 that it was withdrawing from the Corporation’s marketing agreement, yet this risk was apparent in advance, as it had been discussed during the preceding provincial election campaign;<sup>33</sup>
- a number of important positions remained vacant;<sup>34</sup> and
- the decline in the value of the Canadian dollar enabled the Corporation to report profits during a period when it would have suffered significant losses if the dollar had stayed at its 2011–2012 level.<sup>35</sup>

Besides Manitoba, which is expected to withdraw from the agreement by the end of 2017, the Government of Ontario withdrew from the agreement to participate in the [Freshwater Fish Marketing Act](#) in 2011, the Government of Saskatchewan did the same in 2012<sup>36</sup> and

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29 Ibid., para. 32.

30 House of Commons Standing Committee on Public Accounts, *Evidence*, 1<sup>st</sup> Session, 42<sup>nd</sup> Parliament, 19 October 2017, [Meeting 72](#), 0850.

31 OAG, [Freshwater Fish Marketing Corporation – Special Examination – 2017](#), Special Examination Report – 2017 Spring Reports of the Auditor General of Canada, para. 33.

32 Ibid.

33 Ibid., para. 34.

34 Ibid., para. 35.

35 Ibid., para. 37.

36 Freshwater Fish Marketing Corporation, [2012 Annual Report](#), p. 5.

the Government of Alberta, while it remains a signatory to the Act, ceased deliveries to the Corporation in 2014–2015.<sup>37</sup> In addition, data provided to the Committee show that, even though their government is no longer part of the agreement to participate, fishers in Saskatchewan continue to deliver fish to the Corporation. David Bevan, Chairperson of the Corporation, said that many fishers in northern Indigenous communities “didn’t have a choice” but to sell their fish through the Corporation.<sup>38</sup>

Clyde MacLellan, Assistant Auditor General, added that “management had not provided and the board had not reviewed updated risks and risk mitigation measures since 2014.”<sup>39</sup>

### C. Information for Decision Making

The OAG reported that “the information that the Board was working with was limited and that, if this information had been adequately provided by management, it could have improved decision making and oversight.” Additionally, “the Corporation lacked a comprehensive and accurate production reporting system, which would allow management to properly manage production activity.”<sup>40</sup> For example, the Corporation’s Board “did not receive performance information on plant operations (such as yield and labour-efficiency measures), which meant that the Board was unable to monitor the Corporation’s efficiency or effectiveness.”<sup>41</sup>

As a result, the OAG recommended that the “Corporation should update its risk register and its strategic direction and objectives, in consultation with government officials, to allow it to define, obtain approval of, and promptly implement a long-term strategic direction. In doing so, the Corporation should ensure that it has appropriate information for decision making.”<sup>42</sup>

In its action plan, the Corporation stated that a corporate plan for the period of 2017–2018 to 2021–2022 will “be submitted to the Minister on 3 March 2017.”<sup>43</sup>

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37 Freshwater Fish Marketing Corporation, [2015 Annual Report](#), p. 10.

38 House of Commons Standing Committee on Public Accounts, *Evidence*, 1<sup>st</sup> Session, 42<sup>nd</sup> Parliament, 19 October 2017, [Meeting 72](#), 0940.

39 *Ibid.*, 0850.

40 OAG, [Freshwater Fish Marketing Corporation – Special Examination – 2017](#), Special Examination Report – 2017 Spring Reports of the Auditor General of Canada, para. 48.

41 *Ibid.*, para. 42.

42 *Ibid.*, para. 56.

43 Freshwater Fish Marketing Corporation, [Detailed Action Plan](#), p. 2.



Furthermore, the Corporation reported that, in January 2017, “a strategic planning session was held to assess risks facing the Corporation and to seek approaches to mitigate these risks. The Board and management will update the Corporation’s integrated risk management strategy, and this update will be incorporated into the Corporation’s 2017–18 to 2021–22 corporate plan.”<sup>44</sup>

Consequently, the Committee recommends the following:

### **RECOMMENDATION 2 – Regarding strategic direction**

**That, within 120 days after the tabling of this report, the *Freshwater Fish Marketing Corporation* provide the House of Commons Standing Committee on Public Accounts with a report on the improvements made to ensure the Corporation retains and analyzes all available information in order to make sound decisions regarding risk management and strategic planning.**

## **Operational and Capital Plans and Review of Policies and Procedures**

### **A. Operational and Capital Plans and Communication of Objectives**

According to the OAG, the Corporation “did not have operational plans, including an updated long-term capital asset management plan or a human resource plan.”<sup>45</sup>

The OAG found that “management disregarded controls, such as key policies, procedures, and processes that could provide employees with approved practices for carrying out business.”<sup>46</sup>

The OAG provided a number of examples of this conduct, including the fact that “standard operating procedures required annual maintenance shutdowns of the plant, but ... these had not occurred during the 2014–15 and 2015–16 fiscal years.”<sup>47</sup> In addition, the President “did not follow the Corporation’s Procurement and Purchasing Policy.”<sup>48</sup>

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44 Ibid.

45 OAG, [Freshwater Fish Marketing Corporation – Special Examination – 2017](#), Special Examination Report – 2017 Spring Reports of the Auditor General of Canada, para. 42.

46 Ibid., para. 49.

47 Ibid., para. 51.

48 Ibid., para. 52.



The OAG also pointed out that the Board had not taken steps “to provide clearly defined strategic direction to management.”<sup>49</sup>

As a result, the OAG recommended that the “Corporation should create clear operational and capital plans that detail how to achieve its strategic objectives for upcoming years, and effectively communicate them throughout the Corporation.”<sup>50</sup>

The Corporation’s action plan stated that “[operational] plans with corresponding key performance indicators were developed for the 2016–17 fiscal year and are included in the Corporation’s 2016–17 to 2020–21 corporate plan.” The action plan further noted that the “Board and management will work with government stakeholders to understand the future viability of the Corporation and review the Corporation’s long-term capital plan that was developed in 2010. Based on that review, a clear, long-term capital plan will be developed by 30 June 2017.” Finally, the Corporation reported that it “re-established key performance indicators and communicated them to all employees as part of the 2016–17 annual performance management system and pay-at-risk process.”<sup>51</sup>

Consequently, the Committee recommends the following:

**RECOMMENDATION 3 – Regarding operational and capital plans, and their communication:**

**That, within 120 days after the publication of its 2016–2017 to 2020–2021 Corporate Plan, the *Freshwater Fish Marketing Corporation* provide the House of Commons Standing Committee on Public Accounts with a progress report on the improvements made by the Corporation to its operational and capital plans and to the communication of these plans to its employees.**

**B. Review of Policies and Procedures**

In its audit, the OAG “found no evidence that management used the results of its quality management program for continuous improvement of its operations.”<sup>52</sup>

According to Clyde MacLellan, the Corporation’s management “created positions without job descriptions and filled them without competitive or merit-based processes.

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49 Ibid., para. 22.

50 Ibid., para. 57.

51 Freshwater Fish Marketing Corporation, [Detailed Action Plan](#), pp. 2–3.

52 OAG, [Freshwater Fish Marketing Corporation – Special Examination – 2017](#), Special Examination Report – 2017 Spring Reports of the Auditor General of Canada, para. 48.



Also, management disregarded the corporation's procurement and purchasing policy when it purchased certain pieces of capital equipment without a proper business case analysis. Some of this equipment was never used in the corporation's plant because it did not meet its needs."<sup>53</sup>

The OAG audit showed that "the Corporation's targets and standards for yield, capacity, and labour efficiency had not been reviewed for years. [The audit] also found that several departments within the Corporation measured various informal targets differently, producing different yield rates. These inconsistent approaches affected management's monitoring activities."<sup>54</sup>

Additionally, the OAG noted the following:

Sound management of plant operations and marketing is necessary for the Corporation to ensure the safety of its employees and to fulfill its mandate, which includes maximizing returns to fishers. Without accurate measurements of yield and throughput, management could not assess the efficiency of the plant. Although the Canadian Food Inspection Agency raised no concerns about the food safety of the Corporation's products, the results of the quality management program could have improved efficiency, yield, and product quality, and therefore the product's sales value."<sup>55</sup>

The OAG also found that "some plant workers had not taken compulsory health and safety training; that a hazard prevention program, required by regulation, was not yet finalized; and that the Corporation's respectful workplace policy and violence prevention plan were outdated."<sup>56</sup>

Consequently, the OAG recommended that the "Corporation should review its policies and procedures to identify where updates are required or where gaps exist. It should ensure that its employees are trained on its policies and procedures, in accordance with their responsibilities. It should assess and monitor compliance with its policies and procedures."<sup>57</sup>

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53 House of Commons Standing Committee on Public Accounts, *Evidence*, 1<sup>st</sup> Session, 42<sup>nd</sup> Parliament, 19 October 2017, [Meeting 72](#), 0850.

54 OAG, [Freshwater Fish Marketing Corporation – Special Examination – 2017](#), Special Examination Report – 2017 Spring Reports of the Auditor General of Canada, para. 47.

55 *Ibid.*, para. 54.

56 *Ibid.*, para. 46.

57 *Ibid.*, para. 58.

On this point, the Corporation’s action plan stated that the Corporation “will review existing policies and procedures and update them where necessary. It will review communication, training and monitoring of compliance, and improve them where necessary.”<sup>58</sup>

Given the numerous deficiencies in policies and procedures identified by the OAG audit, the Committee is of the opinion that updating them is not optional, but absolutely necessary. Consequently, the Committee recommends the following:

**RECOMMENDATION 4 – Regarding the review of policies and procedures, and employee training**

**That, within 120 days after the tabling of this report, the *Freshwater Fish Marketing Corporation* provide the House of Commons Standing Committee on Public Accounts with a report on the new policies and procedures it has implemented, including the process for monitoring compliance with these policies and procedures, and the compulsory and optional training offered to its employees.**

## CONCLUSION

The Committee was disappointed by the findings of the OAG’s audit of the Freshwater Fish Marketing Corporation: “there were significant deficiencies in the Freshwater Fish Marketing Corporation’s systems and practices that [the OAG] examined for corporate management and the management of operations. As a result of the pervasiveness of the significant deficiencies, [the OAG] concluded that the Corporation had not maintained these systems and practices during the period covered by the audit in a manner that provided the reasonable assurance required under section 138 of the *Financial Administration Act*.”<sup>59</sup>

The Committee therefore makes four recommendations to the Corporation that aim to improve the organization’s management and deliver better outcomes for Canadian freshwater fishers, and calls on the Corporation’s new team to quickly provide efficient and effective management.

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58 Freshwater Fish Marketing Corporation, [Detailed Action Plan](#), p. 3.

59 OAG, [Freshwater Fish Marketing Corporation – Special Examination – 2017](#), Special Examination Report – 2017 Spring Reports of the Auditor General of Canada, para. 59.



## SUMMARY OF RECOMMENDED MEASURES AND DEADLINES

Table 1 – Summary of Recommended Measures and Deadlines

Recommendation	Measure Recommended	Deadline
Recommendation 1	The <i>Freshwater Fish Marketing Corporation</i> must provide the Committee with a report on its Board of Directors, including the status of the occupied and vacant Board positions, the competencies of the directors, the changes made to their accountabilities and oversight obligations, and the conflict of interest code for the Board of Directors.	120 days after the tabling of this report in the House of Commons
Recommendation 2	The Corporation must provide the Committee with a report on the improvements made to ensure the Corporation retains and analyzes all available information in order to make sound decisions.	120 days after the tabling of this report in the House of Commons
Recommendation 3	The Corporation must provide the Committee with a progress report on the improvements made by the Corporation to its operational and capital plans and to the communication of these plans to its employees.	120 days after the tabling of the Freshwater Fish Marketing Corporation's 2016–2017 to 2020–2021 corporate plan in the House of Commons.
Recommendation 4	The Corporation must provide the Committee with a report on the new policies and procedures it has implemented, including the process for monitoring compliance with these policies and procedures, and the compulsory and optional training offered to its employees.	120 days after the tabling of this report in the House of Commons

## APPENDIX A LIST OF WITNESSES

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<b>Organizations and Individuals</b>	<b>Date</b>	<b>Meeting</b>
<b>Freshwater Fish Marketing Corporation</b>	2017/10/19	72
David Bevan, Chairperson, Board of Directors		
Stan Lazar, Interim President		
Wendy Matheson, Vice-President, Human Resources and Government Services		
<b>Office of the Auditor General</b>		
Clyde MacLellan, Assistant Auditor General		
Heather McManaman, Principal		



## REQUEST FOR GOVERNMENT RESPONSE

Pursuant to Standing Order 109, the Committee requests that the government table a comprehensive response to this Report.

A copy of the relevant *Minutes of Proceedings* ([Meetings Nos. 72 and 83](#)) is tabled.

Respectfully submitted,

Hon. Kevin Sorenson  
Chair

