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# Standing Committee on Public Accounts

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Chair: Mr. John Williamson





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• (1100)

[English]

**The Chair (Mr. John Williamson (New Brunswick South-west, CPC)):** Good morning, everyone.

[Translation]

I now call the meeting to order.

Welcome to meeting number 64 of the House of Commons Standing Committee on Public Accounts.

[English]

I believe everyone is with us.

This meeting is taking place in hybrid form.

Mr. McCauley, I saw you trying to get my attention. You have the floor.

**Mr. Kelly McCauley (Edmonton West, CPC):** Are you finished, Mr. Chair?

**The Chair:** Yes, you have the floor.

**Mr. Kelly McCauley:** I'm sorry. I missed that part. I was playing with my microphone.

I'd like to table my motion, which I put on notice on Friday, Mr. Chair.

**The Chair:** I'll read the motion and then I'll turn the floor back to you, Mr. McCauley:

That, in relation to its study of the Pierre Elliott Trudeau Foundation, the Committee order the Canada Revenue Agency to provide it with the following documents without redaction and in both official languages within the prescribed timelines:

Form T3010, along with all accompanying Schedules and related documents, for Charitable Information Returns filed by the Pierre Elliott Trudeau Foundation for the past 10 years, provided to the committee within 2 weeks.

All Charitable Information Returns filed by the Pierre Elliott Trudeau Foundation for the past 10 years, with all schedules and related documents, provided to the committee within 5 weeks.

All documents related to any audit or investigation of the Pierre Elliott Trudeau Foundation, provided to the committee within 2 weeks, and then any additional documents generated up until August 31st, 2023, provided to the committee by September 15th, 2023.

I believe that is your motion, Mr. McCauley.

I will turn to—

**Mr. Kelly McCauley:** I'd like to make a few comments.

**The Chair:** Go ahead, Mr. McCauley. You have the floor.

**Mr. Kelly McCauley:** Thanks, Mr. Chair. I just want to talk on my motion.

This came out of our meeting on Thursday with the CRA. Obviously, significant concerns have been brought forward with the foundation and the issue of foreign interference.

There are three bullet points in this motion. The first one is the form T3010. These are the foreign donations. Foreign donations above \$10,000 are required to be submitted separately to CRA, so I think Canadians are due an explanation on this specifically.

We heard from the CRA on Thursday. I thought it was very disturbing commentary about their inability or refusal to commit to, or even discuss, a possibility of an audit on the Trudeau Foundation charity.

One of the ongoing issues I found particularly egregious was that for 10 years now the CRA has been almost at war with charities that are faith-based. There's one specifically that's been in the news, the MAC, the Muslim Association of Canada. We have the Rahma Mosque, which is part of the MAC family, in my riding of Edmonton West. They're phenomenal folks. They do a lot of great work in the community. I've spent some time with them in Toronto. I've seen their work with their schools.

Right now the MAC is in front of the Superior Court of Ontario, I understand, and the judge presiding over it had eviscerated the CRA on the issue. We've seen them go after other places of faith, and yet at the same time we heard testimony from the CRA that they don't enforce necessarily the rules. It seems to be that they will decide who they will audit. We heard very clearly that charities such as the Trudeau Foundation, despite wilfully and knowingly violating CRA rules, could get away with just perhaps a training session.

Average Canadians, whether it's on CERB clawbacks, TFSA overpayments, or faith-based charitable foundations, have been targeted to the point of persecution. There's even a very strong smell of Islamophobia with the CRA's persecution of some of these faith-based charities. At the same time, we see the head of the CRA, who is also in charge of the charitable part, commenting on the Trudeau Foundation that if they violate it knowingly, the CRA may just let them off with a training recommendation or perhaps a strongly worded memo.

I think Canadians are owed a proper explanation. Is there political interference with the CRA's decision to target some charities but give others a pass, or is the CRA going off on their own bent and not following the rules?

I'd like this information provided to the committee so that we can get a clear answer on these questions on the foreign donations and also on how the CRA decides what charities to audit.

We'd also mention there are not-for-profits that have been identified by the RCMP as being Communist Chinese police stations operating in Montreal and Toronto. Is the CRA going after these? There's not even a push-back from the CRA of "Well, we can't even look at that." It's no comment, no comment. I would like to see a clear indication if they're following the rules on this specific charity or if they're just giving it a pass. Are regular, everyday Canadians who are not related to the powerful elites or businesses or donors in Toronto, Ottawa and Montreal getting the same treatment?

That's what this motion is about.

Thank you, Chair.

• (1105)

[*Translation*]

**The Chair:** Thank you very much, Mr. McCauley.

Ms. Gaudreau, you now have the floor.

**Ms. Marie-Hélène Gaudreau (Laurentides—Labelle, BQ):** Good morning, Mr. Chair.

Thank you for letting me speak.

At this point, we absolutely must get to the bottom of everything we have seen and heard.

Today, I am filling in for a committee member. As a result, I've learned a few things.

I would like to speak to the 27th committee report.

Pursuant to Standing Order 108(2) and the motion adopted on April 24, the committee agreed to report to the House and to request that the Canada Revenue Agency investigate the Pierre Elliott Trudeau Foundation.

I would like to move an amendment to the motion, to include this at the beginning of the third paragraph:

And, pursuant to the Committee's request in Report 27 that the Canada Revenue Agency investigate the Pierre Elliott Trudeau Foundation,

Then we can continue with "All documents related to any audit [...]".

**The Chair:** Thank you very much.

[*English*]

We have an amendment to the motion on the floor.

I'm going to see whether either the analyst or the clerk....

Did either of you catch that, by chance, and can you help us out here?

[*Translation*]

I heard it, but...

[*English*]

Could you repeat it again, please, adding to the third bullet?

[*Translation*]

**Ms. Marie-Hélène Gaudreau:** Yes. I also have it in both official languages.

**The Chair:** All right. That's fine.

Thank you.

**Ms. Marie-Hélène Gaudreau:** I can hand it to you right now.

I move that the third paragraph begin with:

And, pursuant to the Committee's request in Report 27 that the Canada Revenue Agency investigate the Pierre Elliott Trudeau Foundation,

The rest of the paragraph about all documents related to any audit or investigation remains unchanged. My amendment would certainly make the words "or investigation" unnecessary. We want one. We have the motion here to that effect.

[*English*]

**The Chair:** Could you read it in English as well, so that all members are teed up?

• (1110)

**The Clerk of the Committee (Mr. Cédric Taquet):** Do you mean the entire motion?

**The Chair:** No, just read the addition.

**The Clerk:** The amendment would be to add, at the beginning of the fourth paragraph before the words "All documents related to any audit", the following: "And, as requested by the committee in its Report No. 27 asking the Canada Revenue Agency to investigate the Pierre Elliott Trudeau Foundation".

**The Chair:** I'm going to recognize Mr. Fragiskatos.

Mr. Clerk, would you be able to send that out to members as Mr. Fragiskatos is addressing us?

It's over to you, sir.

**Mr. Peter Fragiskatos (London North Centre, Lib.):** Thank you, Mr. Chair.

I won't speak to the amendment that was just raised, but I will speak to the substantive motion that was put forward.

Mr. McCauley and I have had a very good working relationship at this committee and elsewhere. He rushes. It's nothing personal—I can assure Mr. McCauley of that.

However, I'll begin with his point that he would like to know more about how the CRA chooses organizations to audit. He had an opportunity just a few days ago to engage with the CRA on that. I think, if my memory serves, he asked a question in that direction. If he's not satisfied with the answer, of course, there are other ways to put that question forward so Canada Revenue Agency could provide a response. He could write a letter, for example, if this is what animates him as an MP and if this is his driving concern at the moment. He can raise that directly with the agency in a way that does not create a number of problems for us as parliamentarians.

I wonder whether Mr. McCauley, in preparing this motion, had an opportunity to look at the privacy provisions of the Income Tax Act, because what he is calling for is incredibly problematic, with all due respect. He is putting the officials of the CRA in a terrible position, in that they would be asked to break the privacy provisions of the Income Tax Act.

That's not an exaggeration. That's not me being political. That's me looking at the act and recognizing the serious violations that follow in terms of monetary penalties. It's \$5,000 for each violation of the act, and even jail time.

We heard very clear testimony from CRA officials on Thursday about why they can't divulge information about work they may or may not be doing vis-à-vis organizations in question. The privacy provisions of the act are quite clear. They are there for a reason. They are there to make sure the CRA—

**Mr. Garnett Genuis (Sherwood Park—Fort Saskatchewan, CPC):** Mr. Chair, I have a point of order.

Mr. Fragiskatos said at the outset that he's not speaking to the amendment but to the main motion. Should we—

**Mr. Peter Fragiskatos:** This is on the main motion.

**Mr. Garnett Genuis:** I know, but we are actually in debate on the amendment, so we should respect.... I had other things to say in response and I probably will, but let's deal with the amendment and then get back to debate on the main motion.

**The Chair:** Sure. I hear your point, Mr. Genuis. As an opening, I'm going to allow Mr. Fragiskatos to continue, because I think he's directing his concerns to Mr. McCauley, who will hopefully also be brief. Then, Mr. Genuis, you're up after that.

Mr. Fragiskatos, you have the floor.

**Mr. Garnett Genuis:** My point of order was that this is not on the amendment. You're supposed to debate on the amendment.

**The Chair:** I am happy to direct Mr. Fragiskatos to speak to the amendment, which I'm sure he will do. I'll turn the floor over to him.

**Mr. Peter Fragiskatos:** Mr. Chair, for me.... You allowed me to elaborate on my concerns with respect to the substantive motion.

**The Chair:** I'm sure you're going to continue to do that while couching it as the amendment as well. You're going to do both at the same time, and I'm sure you have the skill to do that.

**Mr. Peter Fragiskatos:** Yes. I know colleagues want to share more information, but the motion this committee put forward a few weeks ago on the Canada Revenue Agency and the Trudeau Foundation is, I think, a strong motion. I want to see the amendment in

written form. I don't know if it's been sent out yet. I think the clerk is still looking at that.

I will consider it. I know colleagues had their hands up as well, so let me see it in written form, and then I can comment.

• (1115)

**The Chair:** Very good.

I have a little speaking list going here.

Mr. McCauley, you're next. Then we will go to Mr. Genuis and Mrs. Shanahan.

**Mr. Kelly McCauley:** I'll hand it to Mr. Genuis, because I was going to address Mr. Fragiskatos's comments, but not on the amendment.

**The Chair:** Mrs. Shanahan, you moved right up the speaking order, so it's over to you, please. I would ask you, now that Mr. Fragiskatos has had some opening comments, to address your comments towards the amendment to the motion, please.

[*Translation*]

**Mrs. Brenda Shanahan (Châteauguay—Lacolle, Lib.):** Thank you.

Mr. Chair, I would still like to ask a couple of questions. We talked a little bit before the meeting, and I would like to hear more from my colleague.

It seems to me that the purpose of the amendment is to have the Canada Revenue Agency, the CRA, conduct an investigation. From what we have heard, it is not necessarily to target the Pierre Elliott Trudeau Foundation. CRA officials have rightly said that they cannot point the finger at any one organization. However, last week they provided us with a good deal of information about how they operate. They said on a couple of occasions that they take care of any appeal, letter or indication of irregularity related to a tax return. They said that, for them, nothing was too big or too small.

I had the pleasure, for a few years, of working in an accountants' office. I was not an accountant myself and had no desire to become one, but I remember it was very important that we do things the right way. Sometimes there were misunderstandings or family arguments. We knew that if there was anything, a call to the CRA would provoke questions and trigger a request for an audit.

I'd like to say to the people listening that when we receive a letter from the CRA, no one here looks at the envelope for a long time before opening it. These letters are not always good news. Sometimes they are when it's a refund check, but that's not always the case.

I would still like to hear from my colleague. If the goal is to ensure that the CRA commits to an investigation, the three items in the notice of motion will not be necessary. The CRA already has that information and will do that work, as do other independent commissioners, while respecting confidentiality. I am not necessarily referring to the confidentiality of the Trudeau Foundation. Because it is a public foundation, reporting forms such as the T3010 are available on the CRA website. Anyone can find this information there.

In terms of people who contribute to the foundation, such as private donors, there certainly can be third parties. There are people who had nothing to do with it. All they wanted to do was give money to an organization that, from what I've heard, is highly respected for its work in academia, in advancing education. The foundation works with young people and researchers from all over.

I don't think it's anyone's intention here to cause other people to have to make their confidential information public. Colleagues, it is not the job of the committee to audit organizations directly, even if this one was founded by taxpayers. In some cases, the Auditor General does this, while in other cases, agencies are required by the CRA and their governance structure to hire independent auditors.

● (1120)

All auditors are governed by the same professional code. In addition, the standards adopted by Canada are recognized around the world.

I think the point is simply to ask the agency to do its job. We can also discuss why it can't say it's doing an audit on the Trudeau Foundation. It doesn't want to show all its cards, which I think is a good reason. It is part of the means at its disposal, and it will be able to use it during the fraud investigations, among others. As we know, you don't want to tell people you suspect that an audit is being done.

If that is the case, I think a simple letter from the committee might suffice, but we would need to have the support of all of our colleagues, since we are used to working by consensus, as we have done in other cases. We could ask the CRA to conduct a full investigation. As Mr. McCauley mentioned in reference to another case, we know very well that if there is fraudulent activity, for example, it will come out in the public sphere. If there is a problem, action must be taken and notices must be published. The purpose of all of this is to protect the public.

The Standing Committee on Public Accounts tries to be neutral, because the deputation, the situation and the context can change. If we don't use a neutral work process that has the objective of protecting the public with respect to public spending, I think there may be unintended consequences, which could damage people's trust. The next time an organization is scrutinized by the CRA, it could be said that it is because the government asked for it to be done and it is not based on facts or a particular situation.

With a simple letter, we can speak up, say we have concerns and would like to take advantage of the system that the officials have described to us. Receiving a letter, a call, or any indication that something is wrong with an agency or an individual allows for follow-up.

This is what we can do if my colleagues agree.

Before I suggest anything, I would like to hear my colleague's opinion on this. We could withdraw the motion and adopt the amendment. That might be a way to ask the CRA to do what it has to do.

Those are the suggestions I have for now, but I will think about it a little more.

● (1125)

Thank you.

**The Chair:** Thank you very much.

Ms. Gaudreau, you have the floor.

**Ms. Marie-Hélène Gaudreau:** I'll keep this brief.

This motion is related to the motion from meeting 59. You will go to the minutes, Mr. Chair. It's important that it's in the motion, with the reference to Standing Order 108(2). The motion of April 24 was passed not only to get the work done, but to get the request on the record. I'm not usually on the committee, but unless you tell me otherwise, we haven't heard any news. So my amendment is to make sure that the Canada Revenue Agency can do its job.

I will respond to my colleague with a question, Mr. Chair: Isn't the Standing Committee on Public Accounts here to ask questions, shed light and make sure that people are reassured? I was involved in the community sector for a long time. You have to set up organizations, you have to be accountable, you have to answer questions from the Canada Revenue Agency. Honestly, an organization can get nicked, but when there are reasonable grounds...

We've been talking about this for weeks. In fact, in the Standing Committee on Procedure and House Affairs, we opened a door in November, and since then a lot of things have been added. Initially, we just wanted to make sure we prevented interference in our elections; then, one thing led to another and we're still learning more and more.

That's why, Mr. Chair, we shouldn't be shy about getting to the bottom of this. The Canada Revenue Agency has an obligation to do so. This amendment, in my view, does not have to be judged, insofar as it allows us to ensure that our request will be done properly.

Unless there are others who wish to speak, I would suggest that we adopt it so that we can debate the motion, Mr. Chair.

**The Chair:** Thank you very much.

We have one other participant.

[*English*]

Mr. Fragiskatos, you have the floor.

[*Translation*]

**Mr. Peter Fragiskatos:** Thank you, Mr. Chair.

I thank our colleague for her explanation.

However, for me, the problem remains.

[*English*]

It is, Mr. Chair, that the amendment, with great respect, does not overcome the challenges of the motion. For me, it largely repeats what the motion is calling for, but perhaps in another way. That's the challenge I have with the amendment. It's because the amendment does not recognize the challenges here with respect to the privacy provisions of the Income Tax Act, which for our side are the starting point on Mr. McCauley's motion. I don't see how our discussion is advanced with the amendment.

For that reason—and I don't speak for all of my colleagues, but I think I do in this case—there's a real problem with it.

I think others will have....

**The Chair:** There's a list.

Go ahead, Ms. Shanahan.

[*Translation*]

**Mrs. Brenda Shanahan:** I would like to hear from my colleague again. She referred to a report, and I wonder why.

In principle, I agree with asking the CRA to do its job. We know that the CRA does not move quickly and it takes time. My colleague mentioned the date of April 24, but obviously the process will not start right away. In addition, it is not known how many questions the CRA has received and needs to answer.

There is no problem in terms of the public domain, but it is the agency that handles the confidential items and has the documents requested in the motion. The CRA is responsible under the law to do the work it is asked to do. We say we don't trust the agency and we don't feel that its officials work at our pace or to our liking. Yet we don't know what their workload is. The recent strike certainly may have caused delays.

It is important for the agency to maintain its independence in order to maintain taxpayer confidence in its impartiality with respect to accountability and accounting. I am referring to reasons that would not be consistent with the proper, legal, and blame-free use of public money.

While the amendment is intended to keep the essence of the motion, I believe it is duplicative and, furthermore, inconsistent with the agency's work. We normally deal with the Auditor General's reports. This is somewhat similar. The Office of the Auditor General has access to all the documents needed to conduct a study of a department or agency. In fact, recently, we began reviewing reports from the Commissioner of the Environment and Sustainable Development, which are the result of months of work by experts, professionals and other officials.

I have had the pleasure of serving on the Standing Committee on Public Accounts since 2015 or so. Part of our job is to act on the recommendations of the Auditor General or the Commissioner of the Environment and Sustainable Development, for example, when they find deficiencies in certain work within their mandate.

• (1130)

The purpose of a management audit is to see if we got our money's worth. After the Auditor General makes her recommendations to us, we call in officials from the appropriate department to ask them questions. We don't need to do the audit work because it has already been done.

You will correct me if I am wrong, Mr. Chair, but our committee files the most reports, regardless of the session of Parliament. Our role as a public accounts committee is not to monitor the day-to-day, but to review policies and programs as they are being implemented. We are able to do that review with the assistance and support of the independent Office of the Auditor General and the Commissioner of the Environment and Sustainable Development, and then we make comments and recommendations.

The report is made public twice. When the Auditor General tables her report, there is a lot of talk about it and it always makes headlines. The Auditor General's role is to find the flaws and problems in all departments, and to suggest ways to improve. Whether it's immediately or three to six months later, the Standing Committee on Public Accounts does a study and invites public servants to appear before it. Sometimes improvements have already been made. Departments can share with us what actions they have taken since the release of the Auditor General's Report.

In the 42nd Parliament, we required public servants to report to us on their action plans and measures to be taken, and I am very proud of that. It's far from perfect, but I'm glad that our committee made sure we got answers from departments, with the help of analysts, who can go and get internal reports, saving us from having to do the same work again. We always want to see things progress.

I remember the case of the CRA call centre during the 42nd Parliament. We need to continue to monitor the situation closely. There had been increasingly long and unacceptable response times at that call centre. Among other reasons, there was a lack of equipment and resources to adequately respond to taxpayer calls. We have taken stock of this and this work is ongoing.

• (1135)

However, I again come back to the fact that we were not the ones who looked at the data on survey responses, long wait times for responses, dropped call rates, and so on.

We were not the ones who did that study. It was the Office of the Auditor General of Canada, under the late Michael Ferguson, the Auditor General at the time. The committee felt that the situation at the telephone exchange was unacceptable, and they were very critical of the CRA.

Today, as I said earlier, any Canadian has the right to raise an issue, to point out an irregularity, to ask the CRA to investigate. It's legitimate to ask the CRA to look into it. It is the CRA's job to do that, just as the Royal Canadian Mounted Police, or RCMP, does. It is not up to the government or us as parliamentarians to tell the RCMP that a situation is illegal and to go and arrest someone. This separation between political power and the management of our agencies is necessary. They existed before we arrived and will continue their work after we leave.

Therefore, I disagree with the proposal to provide the committee with documents that are normally in the CRA offices. Some documents are made public, with good reason, because taxpayers need to be informed. I am thinking in particular of the T3010, Registered Charity Information Return. This information is already public and available because people have a right to check the status of foundations and charities, as there are regulatory differences between the two. If we give...

• (1140)

**Ms. Marie-Hélène Gaudreau:** I have a point of order, Mr. Chair.

I am listening carefully to my colleague, but I would like to focus on the wording of the motion for the Canada Revenue Agency to conduct an investigation.

I would also like to know if my colleague agrees or disagrees with what had already been passed, so that we can then move on, because time is running out.

**The Chair:** Mrs. Shanahan, you made some comments.

Ms. Gaudreau is the next speaker.

Could you please finish your comments, Mrs. Shanahan?

It will be Ms. Gaudreau's turn after that.

I also have Ms. Bradford on my list of speakers.

[English]

I see Mr. Genuis, briefly, on a point of order.

**Mr. Garnett Genuis:** Mr. Chair, this is a fairly simple motion that's requesting documents for the committee to look at as part of its ongoing study. As we have other reports we wanted to get to today as well, I wonder if the Liberals could indicate whether they plan on talking out the clock for the full time of the committee or if they're going to allow us to go to a vote today.

**The Chair:** Yes, this amendment is rather straightforward. Once we deal with this, we'll deal with the motion.

I think the government members are indirectly making their position known, but I won't speculate any further. It's not for me to ask how they're going to vote. We're talking it through.

Ms. Shanahan, you still have the floor.

[Translation]

**Mrs. Brenda Shanahan:** Yes, it's unclear to me, because Ms. Gaudreau's amendment makes a request that I find reasonable, in that we can ask the Canada Revenue Agency to investigate. There's nothing stopping us from doing that. However, the motion

also assumes that we are asking to conduct the investigation ourselves, which I feel is contradictory. I don't believe it's the committee's job to do that work and that could be very disturbing for Canadians watching us right now, to think that a parliamentary committee—

I will leave it to someone else to discuss all the issues that come with asking officials to breach the Privacy Act so they can disclose confidential information. That would put the officials at risk legally and criminally, and it could even land them in jail. They are public servants. They are honest people.

• (1145)

**Ms. Marie-Hélène Gaudreau:** I have a point of order, Mr. Chair.

This is the second time I've said this. I was not present at meeting No. 59 of the Standing Committee on Public Accounts, where this motion was adopted. What we can analyze in the end is opposition to this motion.

If I may, I'd like to specify that my goal was to be mindful of the deadlines in the motion. I just want to make sure that we're on the right track.

**The Chair:** I totally agree with you. The motion received unanimous support and now you want to reinforce the decision made by the Standing Committee on Public Accounts.

I believe that Mrs. Shanahan is aware of that. The floor is still hers. If she wants answers, she can simply end her speaking time.

**Mrs. Brenda Shanahan:** Can I get exact details about this motion from April 24?

It's normal for us to ask officials to provide written responses.

Maybe my memory is failing me, it does happen. I would like the clerk or analysts to provide me with the correct information.

Asking for an answer is not the same as requesting documents that are usually confidential. They are really two different things.

May I ask the question?

[English]

**The Chair:** I'm going to turn it over to Madame Gaudreau to respond. The amendment that she has put forward is merely, as I said, to reinforce the vote that this committee took. For an answer, you'll have to turn to the deputy.

I will hear you, but I'm not turning the floor back to you. If you have a point, it's going to Madame Gaudreau.

Do you have a question for me?



**Mrs. Brenda Shanahan:** Yes, it's a question for you, Chair.

Can we hear exactly what the statement is that Madame Gaudreau is referring to that was adopted on April 24?

**The Chair:** If you could, send to all members the motion that was passed by this committee some weeks ago.

In the meantime, I will hear Madame Gaudreau, please.

[*Translation*]

**Ms. Marie-Hélène Gaudreau:** I will say it again, we're now ready not only to vote on the motion, but also to discuss all the wording at a later date.

In my opinion, this motion is incomplete because the committee already agreed on this on April 24. Since the Standing Committee on Public Accounts is being asked to submit its request by September 15, plus it takes two weeks to get documents... Basically, someone who's against the statement "as requested by the committee in its report number 27" is against passing the bill.

Let's deal with this now and continue the discussion later. Everyone can have their say, and that may lead to other improvements.

Mr. Chair, as soon as you receive Report Number 27 of the Standing Committee on Public Accounts, we can put it to a vote.

**The Chair:** I have here a list of speakers who wish to speak.

[*English*]

Madame Bradford, you have the floor, please.

**Ms. Valerie Bradford (Kitchener South—Hespeler, Lib.):** Thank you, Mr. Chair.

With respect to Madame Gaudreau's amendment, I'm a bit confused as to what it adds substantively to MP McCauley's original motion. I know you want to refer to that previous motion, which we haven't seen yet. We're waiting for it to be produced.

I guess my concern is this: I'm very alarmed that—

• (1150)

**The Chair:** On that point, the clerk is endeavouring to do that. You all have staff. They as well can send you the motion that we passed at this committee.

It's over to you, Ms. Bradford.

**Ms. Valerie Bradford:** Okay. Again, we were not expecting to be referring to that motion, so we really haven't had the benefit of seeing it before.

I'm very concerned about the independence of the CRA. Parliament does not direct the RCMP on what investigations it does, nor do we direct the CRA on who it investigates. I think it's very important to honour the independence of the CRA.

I know Ms. Shanahan has referred to how anybody can go to the CRA and say, "I suggest you look here." As an MP, yes, I'm a person, but I personally would not do that as a member of Parliament, because it would look like I might be trying to centre out someone or an organization.

The independence of the CRA is so critical to our Income Tax Act. The privacy provisions of the Income Tax Act and the CRA are fundamental. We cannot have people feeling that if someone had a vendetta against them or against some foundation or whatever, Parliament would be able to say, "You need to investigate this group" for whatever reason. I guess an individual could even not provide a reason. They'd just say, "You know, I think maybe you should look at this." I'm very uncomfortable with that.

The other concern I have is that the public accounts committee is, traditionally, the rear-view mirror. We look at what has happened to see if there's any learning going forward. We generally focus on the Auditor General's reports on things that she's investigated, so I'm a bit confused about this final point here, in that we're asking about future documents that haven't even been generated yet, as opposed to things that are historical records, albeit confidential in this case.

Those are the concerns that I have.

I think we're treading a fine line here when we, as Parliament, are directing the CRA on where it should look, because I think the separation—we could call it church and state—of Parliament and independent agencies like the CRA and the RCMP... The reason the public can have confidence in them and their objectivity is that it's hands-off from Parliament. We can look at what they find, but we can't tell them where to look, and that's my fundamental concern with this amendment.

**The Chair:** Mr. Genuis, you have the floor.

**Mr. Garnett Genuis:** Thank you, Chair. I'll be brief.

With all due respect, there are some common but painfully bad arguments being made by my friends and colleagues across the way.

The idea that a parliamentary committee can't request access to documents because of privacy concerns is ridiculous. We all know or should know that parliamentary committees exercise authority that is analogous to that exercised by courts. If a court needs to access information, they can order the production of that information and they can use that information.

There are exceptions, for instance, in the Privacy Act. Clearly, we've dealt with this before. There's an exception in the Privacy Act that applies to information that has been requested—ordered produced—by a lawful authority.

This motion does not direct the CRA. It is a standard motion requesting information. This committee has already unanimously passed a motion recommending an audit to the CRA. If that was fine, then surely this is fine. This recommends nothing to the CRA. It requests information.

I put it to members that in asking for information that can be reviewed by members in camera—information that is clearly germane to the study—to find out what is happening and who's investigating, in the context of a clear will by members here to see—at least on paper, there's a will—an investigation take place, we need to access documents related to that investigation.

This is not asking for anything out of the ordinary. It's exercising powers that committees have the power to use and routinely have the power to use. The supposition that someone would be violating the law by complying with an order from a parliamentary committee to provide information to the committee completely ignores what a parliamentary committee is. We're not just 10 or 11 people sitting around the table; we exercise the authority of Parliament when we order the production of documents. We have a moral obligation to use that information responsibly, as we will, but this is clearly germane to the study.

It's pretty clear to me that members across the way are intent on talking the clock out and not letting the motion pass, which they have the procedural ability to do, but let's not be under any illusions here. There's not some detailed, exhaustive detective work happening on what is obviously a very narrow and precise amendment from my colleague in the Bloc. This is an effort to talk this out to avoid accountability for the Trudeau Foundation regarding foreign interference and to avoid documents being sent to the committee.

As I expect that we'll see Liberal members continue to talk this out over the next hour, let's be under absolutely no illusions about what they're doing or why they're doing it.

• (1155)

**The Chair:** Thank you, Mr. Genuis.

Mr. Fragiskatos, you have the floor.

**Mr. Peter Fragiskatos:** Thank you very much, Chair.

I've heard the views of colleagues.

In the amendment in front of me, here's the change that it calls for to Mr. McCauley's substantive motion: "And, as requested by the committee in its Report Number 27 asking the Canada Revenue Agency to investigate the Pierre Elliott Trudeau Foundation".

That work is happening. As a committee, we had our first meeting to look at matters that we agreed to look at.

Just so we're on the same page, because this amendment refers to report 27, there were two motions passed that are relevant.

The first was:

That the committee calls on the Canada Revenue Agency to investigate the Pierre Elliott Trudeau Foundation and that the committee believes it is in the public interest to prioritize this investigation.

and

That, given the Pierre Elliott Trudeau Foundation received a \$125-million taxpayer funded payment in 2002, the committee hold two hearings into the situation at the Trudeau Foundation and report its findings to the House, and that the witnesses will not include elected members of parliament or Trudeau Family members.

That's my understanding of what we agreed to. It's not just my understanding, but that's on the public record. We had started that.

With regard to the motion introduced today, we are not debating it in substance, but we are looking at the amendment. Regardless, the point stands that we are off track. We could be doing the work of this committee, but instead we're looking at matters that are very problematic, and they've been mentioned already.

With that in mind, I move that we adjourn debate, Mr. Chair.

**The Chair:** Mr. Clerk, could you call that vote, please?

(Motion agreed to: yeas 6; nays 4)

**The Chair:** I will adjourn this debate, but members cannot go anywhere, because we're now going to go in camera to do line-by-line study. I'm just going to check with the clerk on that, but don't move.

The debate is adjourned.

There is no other committee business before this committee, so I'm going to propose we now move to line-by-line, as we were supposed to do today. I'm going to suspend this public meeting and we will reconvene in a few minutes as the full committee in camera.

We are suspended.

[*Proceedings continue in camera*]







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