



Report of the Auditor General
of Québec
to the National Assembly
for 2016-2017

Report of the Sustainable
Development Commissioner

Highlights

Spring 2016

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1 Introduction

1 Under the *Auditor General Act*, which established the position of Sustainable Development Commissioner, I have the responsibility to annually report my findings and recommendations to the National Assembly concerning, in particular, the following:

- the implementation of the *Sustainable Development Act*;
- the procedures or other methods used by government departments and agencies relating to sustainable development;
- any matter arising from sustainable development-related audits.

2 Chapter 1 of this volume contains the observations I made based on the audits and the study carried out in 2015-2016. This chapter also contains my thoughts on the Green Fund, which was the subject of an audit and a report to the National Assembly in 2014 and of a follow-up on the implementation of recommendations this past winter. Chapters 2 and 3 of the volume include my comments following audits carried out during the year, which address, on one hand, the conservation and development of wildlife, and, on the other hand, pesticides in agricultural areas. Finally, the fourth and final chapter aims to inform parliamentarians about the carbon market; it presents a description of its key concepts and how it operates, as well as certain issues associated with it.

2 Conservation and Development of Wildlife

3 Wildlife is a renewable resource that forms the basis for activities that generate significant economic benefits, particularly in the regions. A number of foreign tourists visit Québec to take part in hunting, fishing or wildlife observation activities.

4 Furthermore, the tourism industry is a major driver of economic development that, year after year, contributes to 2.5% of Québec's gross domestic product.

5 The *Plan de développement de l'industrie touristique 2012-2020* [2012-2020 development plan for the tourism industry] sets out some ambitious objectives:

- increase tourism revenue by 5% per year to reach \$18.9 billion in 2020;
- create 50,000 new jobs by 2020.

6 Nevertheless, the wildlife sector is far from being managed optimally. The main activities carried out by the Ministère des Forêts, de la Faune et des Parcs (MFFP) concern the conservation of species. These activities are critical to ensure a sufficient resource; however, they are not aimed at developing wildlife-related activities.

7 At the MFFP, the lack of vision and marketing expertise focused on innovation and tourism development in the wildlife sector is a source of concern. One might question the longevity of this sector's economic benefits, which are assessed at nearly \$900 million, because the number of hunting, fishing and trapping licences sold is declining.

- How can we ensure that the wildlife sector will contribute its fair share to achieving the above-mentioned objectives?
- How can we optimize this sector's benefits in terms of job creation or government revenue without contribution from marketing specialists? These professionals are familiar with the Québec and foreign markets and could take advantage of new markets or those that are becoming more attractive due to favourable economic factors like the decline of the Canadian dollar.
- How can we encourage innovation in the products or activities offered without allocating specialized marketing resources to this important sector?

8 The organizations that manage ZECs, outfitting operations and the Société des établissements de plein air du Québec, which manages wildlife reserves and some provincial parks, are key partners for the development of wildlife. However, the MFFP must support them in terms of development and innovation so that they can optimize the activities offered on their territory based on user needs and the particular species found there. Better coordination by the Department could help increase economic benefits in regions where job creation is often difficult and enhance the development of a tourism sector faced with strong global competition.

9 Finally, hunting, fishing or wildlife observation activities, which are often carried out while on vacation with friends or family, significantly contribute to the quality of life of Quebecers. It is therefore essential that the MFFP take action to provide everyone with equal access to these activities and ensure they can be carried out safely. Problems related to the unlawful appropriation of moose hunting grounds could degenerate into conflict; this situation must be resolved quickly. Unlawful appropriation of campgrounds also requires a solution to be put in place to ensure everyone has equal access to these territories. It should be kept in mind that Québec's wildlife is an important element that is connected to the protection of our environment, our cultural heritage and our identity. Its development is one of the pillars of tourism and economic development of our regions.

3 Pesticides in Agricultural Areas

10 Pesticides use calls on several principles of the *Sustainable Development Act*, particularly that of precaution. This principle must always be kept in mind to ensure the protection of agriculture workers, the population in agricultural regions and consumers, and to prevent deterioration of the environment.

11 In an audit report filed in January 2016, the Commissioner of the Environment and Sustainable Development of Canada concluded that the Pest Management Regulatory Agency had not always taken timely action. According to that report, the Agency must accelerate its pace if it wants to avoid exposing people and the environment to risks deemed unacceptable in relation to pesticide use.

12 Moreover, the Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques (MDDELCC) carried out an analysis of the presence of pesticides in water for the years 2011 to 2014 and of associated emerging trends. The analysis showed that the presence of these products in several rivers in agricultural areas is problematic to say the least. In addition, numerous studies, mainly European, emphasize the probable impacts of certain pesticides on human health, on the health of pollinating insects and on the environment in general.

13 The many government plans put into place over the past 20 years to reduce pesticides use have failed to meet objectives; dependence on pesticides in agricultural production has not decreased. The intention was there, but the results have not been convincing. A more comprehensive, sustainable development-based approach should be considered.

14 France adopted the *Loi d'avenir pour l'agriculture, l'alimentation et la forêt* [Act for the future of agriculture, food and forest] in October 2014. This law advocates for an agro-ecological plan intended to be a transition towards new, high-performing production systems that affect all sectors at once, i.e., the economic, environmental and social sectors. In addition to being focused on changing agricultural practices, the plan brings another way of thinking. It reintroduces agronomic knowledge and helps make better use of supplies from ecosystems, resources and natural mechanisms. This plan is based on 12 axes, including training and support for farmers, assistance with transition, encouragement to take up organic farming, selection of adapted seeds and soil enrichment using carbon.

15 The use of economic instruments could also be considered to encourage farmers to adopt new practices regarding pesticides. For example, ecoconditionality has provided interesting results for management of fertilizers in Québec. Parallel to that, the adoption of a procurement policy for government or municipal public services could facilitate a transition to agroecology for all aspects surrounding the maintenance of public green spaces.

4 Carbon Market

16 The use of economic instruments, as tools aimed at gradually eliminating pollutant sources, protecting natural resources or encouraging behaviours that support environmental protection, is not new. For instance, this approach was used by the United States in the 1990s, when it introduced an emission allowance trading system for sulphur dioxide (SO₂) to fight against acid rain. Interest in such instruments stems from economic theories that recommend using a pricing mechanism to change certain behaviours. Economic instruments have been added to the tools available to governments in the areas of resources and the environment, which were traditionally made up of regulatory instruments and control mechanisms.

17 Where the fight against climate change is concerned, a few Canadian provinces, like British Columbia and Alberta, have chosen to implement carbon pricing mechanisms. As for the Government of Québec, it first imposed a duty on gasoline and fossil fuels in 2007, which remained in effect until the end of December 2014. Then, in 2013, it introduced a cap-and-trade system for greenhouse gas (GHG) emission allowances, commonly referred to as the “carbon market.”

18 A carbon market presents certain advantages compared to a tax, because it sets the amount of GHG emission units issued. However, it relies on supply and demand to establish prices for emission allowances. With a tax, the price is known by consumers and industry, but the amount of GHG emitted is not; it varies based on the strength of the economy, for example. A carbon market requires more frequent interventions and more complex controls than those associated with a GHG emission-related tax.

19 The study presented in Chapter 4 describes the elements that make up the cap-and-trade system and how it operates. It also addresses certain issues related to this system, including the following which are of particular concern to me.

Weak Price Signal

20 The price of a litre of gas has been hovering around \$1 for about a year. The low increase, resulting from the purchase of GHG emission allowances by petroleum distributors (approximately \$0.04 per litre), is unlikely to be enough of an incentive for consumers to change their behaviour. This weak price signal with respect to gas consumption is problematic, since GHG emissions from the transportation sector account for more than 40% of Québec’s GHG emissions, and they are on the rise. Appropriate measures will need to be adopted to ensure that this trend is reversed and that GHG emissions are reduced in this sector.

21 Furthermore, as a result of emission units allocated free of charge to emitters subject to the cap-and-trade system and credits granted to them for having reduced their GHG emissions prior to the system's implementation, emission allowances have not yet become scarce in the market, and the price of allowances has therefore increased very little. In addition, the possibility that regulated emitters will receive financial assistance from the Green Fund, in order to change their industrial processes and therefore decrease their GHG emissions, could have impacts on the behavioural change sought by carbon pricing.

Reduction in Emissions Taking Place Outside Québec

22 Given that Québec's market is linked to the one in California and that it will potentially be linked to those of other governments, regulated Québec emitters can also acquire emission allowances outside Québec. These potential acquisitions could decrease the health and environmental benefits associated with GHG emission reductions on a local and regional scale. Reducing GHG emissions generally also helps decrease other pollutant releases.

Coherence of Policies

23 The MDDELCC states that GHG emission reduction targets of 20% and 37.5% for 2020 and 2030 respectively are ambitious. It is therefore essential to ensure the coherence of the various policies as well as the coordination of their implementation to optimize their benefits.

- Mitigation of GHG emissions. Considering the weak price signal, which does not make it possible to generate a change in behaviour among consumers and emitters who are subject to the carbon market, it is essential to ensure that various policies effectively converge on the desired GHG emission reductions. These include, for example, policies relating to investment, economic development, land use, resource management, development, energy efficiency, transportation or buildings. It is important that one intervention does not cancel out the emission reductions achieved through another intervention.
- Adaptation to climate change. Several aspects of our environment are suffering the effects of climate change. Transportation infrastructures are the first that come to mind. However, various municipal water infrastructures are also impacted by this change. The various types of infrastructures must therefore be resilient enough to face a climate characterized by ranges of precipitation and temperature higher than what we are used to. The same goes for agriculture, ecosystems and natural resources, like forests or water.

24 Furthermore, financial institutions will likely have to answer more and more questions about the nature of their investments. They will also need to justify the relevance of investing in industrial sectors which are based on the exploitation and use of fossil fuels.

Swedish Approach

25 When I submitted my first report in 2010, I presented the Swedish approach to economic development and environmental protection, which includes the fight against climate change. Comparison with Sweden was appropriate considering its similarity to Québec in terms of population, northern location and economic structure. Sweden's results speak for themselves: In 2007, Sweden successfully reduced its GHG emissions by 8.6% compared to the reference year (1990). Moreover, in 2010, the country came in fourth place according to the environmental performance indicator developed by Yale and Columbia universities. According to the Organisation for Economic Co-operation and Development, Sweden succeeded in overcoming the global financial crisis and recession in 2008 and 2009 without suffering any major consequences.

26 Six years later, what results has Sweden obtained in the fight against climate change, and what means has it put in place to do so? The data available shows that in 2013, GHG emissions were reduced by 22% compared to 1990. Sweden's objectives are to decrease GHG emissions by 40% by 2020, and have a fossil fuel-independent vehicle fleet by 2030 and no net GHG emissions by 2050. Sweden is planning for high energy efficiency and increased production of renewable energy in the long term. These principles resemble the Government of Québec's position as set forth in its 2030 Energy Policy. To meet its objectives, Sweden relies in particular on maintenance of the carbon tax, implemented in 1995, and on tax incentives for companies that implement energy-use reduction programs. It also provides municipalities with energy advisors who help families make better decisions to save energy. Sweden also funds research when it contributes to developing sustainable solutions. It is still pursuing ambitious environmental and economic objectives while sustaining its performance. This country could be used as a model for Québec in several aspects of the fight against climate change.

5 Green Fund

27 In 2006, the Government of Québec established the Green Fund and entrusted its management to the MDDELCC. This fund is used in particular to fight and adapt to climate change; it finances the implementation of the government's action plans in this area.

28 More than \$1 billion has been paid through the Green Fund for the implementation of the 2006-2012 Climate Change Action Plan; the amounts come primarily from a duty on gasoline and fossil fuels introduced following the Fund's establishment. The government estimates that, from 2013 to 2020, the carbon market alone will generate approximately \$3 billion, which will be put towards implementing a new plan to cover this period.

29 In spring 2012, I submitted the results of my audit on the 2006-2012 action plan to the National Assembly. I highlighted the following points in particular:

- The available information does not make it possible to evaluate the contribution of the 2006-2012 action plan to the reduction of GHG emissions.
- The implementation monitoring is insufficient and the evaluation of the degree to which objectives and targets are met is missing.

30 Those two elements were of particular concern considering the significant amounts allocated to the action plan. This led me to perform an audit of the Green Fund. The report was submitted to the National Assembly in June 2014. My findings were along the same lines:

- The MDDELCC has not implemented a results-oriented management framework.
- The objectives set for certain projects are neither specific nor measurable. In addition, projects monitoring has deficiencies.
- Among the audited departments, some do not periodically monitor the Green Fund's programs results.

31 A follow-up on the implementation of recommendations made in this report was carried out at the request of the Committee on Public Administration and was made public in February 2016. I noted that the progress made was unsatisfactory for the vast majority of recommendations.

32 A report published by the MDDELCC in March 2016 assessed Québec's GHG emissions at 81.16 megatons for 2013. The Department noted that this represented an 8.6% reduction in emissions compared to those of the 1990 reference year. The average reduction is therefore 0.4% per year.

33 In 2009, Québec adopted a GHG reduction target of 20% by 2020, still in relation to the 1990 reference year. Shortly before the Climate Change Conference held in Paris in December 2015, Québec committed this time to achieving a 37.5% reduction in GHG emissions in 2030 compared to 1990. Reaching those two targets will require an average reduction of more than 1.6% per year.

34 This is a huge and urgent task, especially when compared to the progress made to date.

35 That is why I am very concerned about the delays in implementing the recommendations made to the entities in my audit reports. Remember that amounts from the Green Fund are used to finance a large part of the programs and projects through which we want to achieve the GHG reduction targets. Considering the major impact of climate change and the considerable amounts invested to reduce GHG emissions, we cannot afford to fall behind schedule or fail to achieve the targets Québec has set.

Highlights

Work Objectives

Québec has a wide variety of wildlife. In 2012-2013, hunting, fishing and trapping generated \$894.3 million in economic benefits for the province's regions.

The purpose of our audit is to determine whether the Ministère des Forêts, de la Faune et des Parcs (MFFP):

- ensures efficient governance over wildlife;
- takes measures in collaboration with its partners to ensure wildlife conservation and the development of wildlife-related activities in a sustainable development perspective.

The Report is available at www.vgq.qc.ca.

Audit Results

The following are the principal findings of our audit concerning wildlife conservation and the development of wildlife-related activities.

While economic benefits reach nearly \$900 million and harvesting activities create many jobs in regions, the MFFP has not exercised the required leadership for the development of wildlife-related activities. Licence sales as a proportion of Québec's population have been declining since 2007.

The MFFP has limited knowledge about several species, which compromises its ability to conserve those species and optimize their related development. Knowledge acquisition projects are chosen on an ad hoc basis, and the resulting recommendations often take a long time to be implemented.

The measures taken by the Department to protect species at risk and against invasive exotic species are insufficient. There are no recovery plans for several species at risk. When plans are produced, many of the actions included in them are not implemented, and the Department rarely knows the recovery level of the concerned species. The MFFP has protected very few habitats for those species. Furthermore, it does not have an action plan to effectively fight against invasive exotic species.

The MFFP does not adequately protect wildlife habitats. Few of the conditions associated with its authorizations for the modification of protected habitats are monitored. In addition, a sum of \$2.5 million paid by developers to compensate for lost habitats has not yet been used; this represents nearly 40% of the sums collected since 2003. Furthermore, the Department abandoned nearly 100 cases related to infractions in protected habitats due to delays in producing the expertise required to prosecute offenders.

The MFFP pays little attention to ZECs, outfitting operations and wildlife reserves for which it has delegated the management of wildlife harvesting activities. It does not ensure that its partners meet their obligations and does not itself fulfill several of its responsibilities in those areas. Moreover, it provides little support to ZECs to prevent conflicts arising from the unlawful appropriation of moose hunting grounds or illegal camping.

Wildlife protection officers do not spend enough time in the field. The number of hours spent in the field and the number of infractions issued have decreased by over 15% since 2012, and slightly more than 50% of working hours are devoted to office tasks.

Recommendations

The Sustainable Development Commissioner has made recommendations to the MFFP. They are all shown to the right.

The audited entity had no comments on the report.

We want to point out that it accepted all the recommendations.

Recommendations to the Department

- 1** Develop a knowledge acquisition strategy and a wildlife development strategy that set out the priorities and objectives to be achieved, and produce action plans that translate these objectives into concrete interventions.
 - 2** Ensure that a recovery plan is produced and implemented for all threatened or vulnerable species, and periodically report on implementation results and on the status of those species.
 - 3** Determine intervention priorities and specific measures to prevent the introduction and spread of invasive exotic species and to take action when they are present.
 - 4** Adequately monitor authorizations related to the modification of wildlife habitats and annually report on compliance with those authorizations.
 - 5** Implement an intervention plan in collaboration with ZECs to eliminate the appropriation of land and annually report on results.
 - 6** Review and simplify hunting and fishing regulations to facilitate user understanding and promote its application to ensure better wildlife conservation and development.
 - 7** Review wildlife protection officers' work to increase the deterrent effect of their presence in the field and increase the support provided to ZECs and outfitting operations.
 - 8** Review agreements with ZECs and outfitters and ensure they meet their obligations, and develop a policy on wildlife reserves to clarify the roles and responsibilities of the Société des établissements de plein air du Québec and the Department.
 - 9** Develop an action plan that translates the objectives and expected results from the strategic plan into concrete interventions, and submit reports that allow the assessment of the performance of the Department and its partners in achieving the objectives.
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Highlights

Work Objectives

Pesticides, which are used to fight against harmful organisms, can have negative effects on health and the environment.

The purpose of our audit was to ensure that:

- the Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques (MDDELCC) is monitoring pesticide use, measuring its impact on the environmental quality, considering its effects on health and publishing the results;
- the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (MAPAQ) is assessing the effects of pest control methods used on food quality and on the development of sustainable agriculture and is publishing the results of its assessment;
- both departments are taking steps to reduce the impact of pesticide use to ensure the protection of the environment, preservation of biodiversity and public health.

The Report is available at www.vgq.qc.ca.

Audit Results

The following are the principal findings of our audit concerning pesticides in agricultural areas.

The MDDELCC does not have a complete picture of pesticide use in agricultural areas, which limits the accuracy of its calculation of risk indicators for health and the environment. Most of the neonicotinoids that have been widely used to coat seeds in recent years are not accounted for in the pesticides sales report.

The MDDELCC's tracking of pesticides shows that water quality is deteriorating in the rivers tested in agricultural areas. Pesticides that are among those most likely to harm health and the environment are sometimes found in rivers in concentrations that exceed the levels set to protect aquatic life. In addition, these excess concentrations are increasingly frequent.

Low concentrations of pesticides have been detected in drinking water. However, pesticides that are frequently found in river water and whose concentrations exceed the levels set to protect aquatic life are barely starting to be tested, and the results are not published.

The indicator used to assess the quality of biodiversity shows that several rivers are in a "precarious" or "poor" state. The actions taken to date have not helped improve the situation.

Tracking of pesticides in food, including fruits and vegetables, enables the MAPAQ to determine the level of health risks only in relation to the tested foods and pesticides. Although the standards are rarely exceeded, there are still risks. The impact on health of several different pesticides present at the same time in a given food is relatively unknown.

Pesticide sales continue to increase, and the associated risk indicators were on the rise in 2014, despite the adoption of the first phytosanitary strategy nearly 25 years ago.

The measures put in place by the MAPAQ are insufficient to lead farmers to adopt farming practices that favour sustainable development and act as a counterbalance to the agrochemical industry, which strongly influences the market.

Few regulatory measures are in place to reduce the use of pesticides in agriculture, yet 90% of pesticides are sold to the agriculture sector.

Recommendations

The Sustainable Development Commissioner has made recommendations to the MAPAQ and the MDDELCC. They are all shown to the right.

The audited entities had the opportunity to comment on the report; their comments can be found in the *Commentaires des entités vérifiées* Section.

We want to point out that they accepted all the recommendations.

Recommendations to the Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques

- 1** Prepare and publish in a timely manner a complete picture of pesticides sold, including those used for coated seeds, which will allow for more accurate calculation of risk indicators for health and the environment.
- 2** Adopt an action plan along with a schedule to reduce, or even eliminate, excess concentrations, and therefore meet water quality criteria for watercourses, measure the results and report on them annually.
- 5** Strengthen the framework for pesticide use, particularly through regulatory and economic measures, to reduce their use and their impact while taking into account the principles of the *Sustainable Development Act*, such as those of precaution, prevention and polluter pays.

Recommendations to the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation

- 3** Diversify the tests on foods to measure pesticide residue to take into account the various origins and varieties of foods consumed.
- 4** Present complete information to citizens annually about the pesticides present in food, including concentrations exceeding standards for the various foods tested as well as the limits of the tests carried out.
- 6** Track the target regarding the use of integrated pest management, measure the results and regularly report on them, and adapt interventions with farmers.
- 7** Increase support and information mechanisms to farmers so that they adopt integrated pest management more quickly.
- 8** Implement, in collaboration with the Ministère du Développement durable, de l'Environnement et de la Lutte contre les changements climatiques and its other partners, a mechanism based on ecoconditionality to encourage responsible pesticide use.

Highlights

Work Objectives

The Québec cap-and-trade system for greenhouse gas (GHG) emission allowances, generally referred to as the “carbon market”, was implemented in 2013 and is part of Québec’s program to fight climate change. This market will generate approximately \$3 billion from 2013 to 2020, which will be deposited into the Green Fund.

This chapter aims to:

- explain the fundamentals and concepts of the carbon market and how it operates;
- provide a better understanding of this market’s issues.

The Report is available at www.vgq.qc.ca.

Work Results

The following are the key elements and issues related to the carbon market.

Various instruments to fight climate change available to legislators. These instruments may take the form of carbon pricing, particularly through carbon taxes and cap-and-trade systems for GHG emission allowances. These two pricing methods provide incentive to reduce GHG emissions because there is a cost associated with them. They each have advantages and disadvantages.

The cap-and-trade system: a complex and not widely known operating instrument. The cap-and-trade system requires emitters to obtain allowances for their annual GHG emissions. This system aims to limit allowances to compel emitters to reduce their emissions or compensate them. The cap-and-trade system involves several steps, and its cycle extends over more than a year. Regulations identify emitters that are required to participate, categories of emission allowances as well as terms for issuing and using these allowances. A number of provisions apply depending on the situation.

Issues that require particular attention. Although control measures are planned, the implementation of a carbon market in Québec raises a certain number of issues.

Government interventions on the carbon market have an impact on the number of allowances available and, consequently, on their cost and on the desired change in behaviour of emitters and consumers. In addition, implementing a common market with other governments has some advantages, but there is also a risk that reductions in GHG emissions will take place outside Québec. Benefits, like improved air quality, may be lessened if these reductions do not materialize in Québec.

Carbon market regulations are complex and have been amended several times over the years. This could lead to challenges in enforcing regulations and make voluntary participants reluctant to take part in the market.

A lack of information on the market, the results arising from its implementation or the use of funds collected could adversely affect its social acceptance. Finally, a lack of coordinated, complementary and comprehensive monitoring and auditing could undermine participants’ confidence which is necessary for the market’s efficiency.



Significance of the Logo

An easy-to-recognize building, the Parliament, where the National Assembly sits. It is this authority which has entrusted the Auditor General with his mission and to which he reports.

Three dynamic lines, illustrating:

- the three types of audits carried out by his staff, namely financial audits, audits of compliance with statutes, regulations, policies and directives, as well as value-for-money audits;
- the three elements that are examined during value-for-money work: economy, efficiency and effectiveness;
- the three fields—social, economic and environmental—related to the stakes concerning sustainable development.

A truly distinctive sign, the logo of the Auditor General clearly illustrates that this institution, which is in constant evolution, aims to assist elected members in their desire to ensure the sound management of public funds, for the benefit of the citizens of Québec.

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was produced by



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