

# STANDING COMMITTEE ON PUBLIC ACCOUNTS

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## STANDING COMMITTEE ON PUBLIC ACCOUNTS

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> Mr. Larry Doke Cut Knife-Turtleford

Mr. Glen Hart Last Mountain-Touchwood

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Mr. Rob Norris Saskatoon Greystone

Mr. Randy Weekes Biggar

Mr. Trent Wotherspoon Regina Rosemont

#### STANDING COMMITTEE ON PUBLIC ACCOUNTS November 26, 2014

[The committee met at 07:59.]

**The Chair**: — Good morning, everyone. Welcome to Public Accounts on this very frosty Tuesday morning . . . or Wednesday morning. Wednesday morning. A day behind here. Welcome first of all to the folks, the officials from Agriculture.

I'd like to introduce our members here first. We have Mr. Glen Hart, Mr. Larry Doke. We've got Mr. Paul Merriman, Mr. Rob Norris, and Mr. Randy Weekes, Mr. Warren Michelson, and Mr. Trent Wotherspoon. Welcome to Terry Paton, the Provincial Comptroller with the financial management ... Or pardon me, he's the Provincial Comptroller. I'd like to introduce Judy Ferguson, our Acting Provincial Auditor. So welcome this morning.

Our first agenda item is ... We're looking at two chapters today: the 2013 Provincial Auditor report volume 1, chapter 7 and the 2013 Provincial Auditor report volume 2, chapter 28. So with that, I will pass it off to our Provincial Auditor for her remarks.

### Agriculture

**Ms. Ferguson**: — Thank you very much. Good morning, Madam Chair, Deputy Chair, members, and government officials.

This morning I just want to introduce who's with me. First, it's Victor Schwab. Victor led the work that's on the first chapter before us. Behind him is Rosemarie Volk. Rosemarie is a principal with our office and divisional lead at this time. Tara Clemett, she led the work on the second chapter that we're going to be talking about this morning. And Kim Lowe, and Kim's our committee liaison. So that's who's with me this morning.

So what we're going to do is deal with the first chapter first, provide an overview of that first chapter. But before I do that, I just want to take a moment and say a sincere thank you to the officials and staff at the Ministry of Agriculture along with Crop Insurance too for the assistance and co-operation on these two engagements. So I'm just going to turn it over to Victor, and he's going to present the 2013 volume 1, chapter 7.

Mr. Schwab: — Thank you, Ms. Ferguson. In chapter 7 of our 2013 report volume 1, starting on page 57, we concluded that for the year ended March 31st, 2013, the Saskatchewan Crop Insurance Corporation, or corporation, its processes to determine AgriStability program benefits consistently and equitably were effective except for the matters reflected in the following five recommendations.

Our first recommendation is that the Saskatchewan Crop Insurance Corporation actively monitor to ensure its staff do not process AgriStability files where a real or perceived conflict of interest could arise. We made this recommendation because, although the corporation has a corporate-wide conflict of interest policy which requires staff to disclose names of relatives and business partners where a potential conflict could arise, the policy does not require staff to disclose names of close personal friends where a conflict could arise. Without this

requirement, staff may be able to process files where management does not know that there is a real or perceived conflict of interest. Therefore there is a risk that benefits may be calculated inappropriately.

In our second recommendation, on page 64, we recommend that the Saskatchewan Crop Insurance Corporation actively document its procedures for reviewing the assumptions and reviewing the calculation of the estimate of benefits for its AgriStability program. We made this recommendation because the corporation has developed some documentation for its calculation of the estimate, but it is not complete. The documentation did not include items such that show management review of the detailed calculation and the assumptions used. Without complete documented procedures to calculate the estimated benefits, there is a risk that the estimate may not be accurate.

In our third recommendation, on page 65, we recommend that the Saskatchewan Crop Insurance Corporation establish processes to compare its estimate of past years' benefits for its AgriStability program to actual benefits to help improve the estimate process for the AgriStability benefits. We noted that in prior years, the estimates of the AgriStability program benefits varied significantly as compared to the actual benefits paid. A detailed analysis of the causes of the difference may provide information to help the corporation improve the future accuracy of its program-year benefit estimate process.

In our fourth recommendation, on page 66, we recommend that the Saskatchewan Crop Insurance Corporation set targets for its performance measures related to its AgriStability program and report to senior management on its progress in achieving those targets. We made this recommendation because the corporation has not set targets for the specific performance measures for the AgriStability program included in its annual report. For example, the corporation reports the percentage of AgriStability files it processes within 75 days, but it does not state what percentage it planned to process within this time frame. Setting specific targets will help the corporation better assess its performance in administering the AgriStability program.

In our fifth recommendation, on page 68, we recommend that the Saskatchewan Crop Insurance Corporation work with the Ministry of Agriculture to develop processes to ensure that the annual fiscal year-end estimates for AgriStability program benefits are reasonable, consistent, and current.

We noted that the Ministry of Agriculture uses the corporation's estimate for the AgriStability program year benefits to calculate the ministry's share of the program benefits. As mentioned previously, those estimates varied significantly as compared to the actual benefits paid. Without complete procedures to calculate the estimate of benefits, there is a risk that the estimate may not be accurate. This could result in errors in the financial statements of the corporation and in the financial information used by the ministry.

Madam Chair, that concludes my overview of this chapter.

**The Chair**: — Thank you, Mr. Schwab. Just two things before . . . I realized I forgot two introductions. We've got Mr. Chris

Bayda here today, the executive director of the financial management branch, and myself actually. I'm Danielle Chartier, if anyone's wondering. So sorry about that.

I would like to introduce Alanna Koch here today with the Ministry of Agriculture. And I know you've got some officials here with you too and I'll let you introduce them, but if you'd like to make some comments. I think in terms of directing our discussions, if you could speak to each recommendation and let us know where you're at with respect to each recommendation, timelines, those kinds of things, that would be very helpful. Thank you.

**Ms. Koch**: — Okay, thanks. Good morning to the committee. I would like to introduce the officials that are with me, and I've got officials with me with respect to this chapter as well as the next. So I'll introduce all of them at this time.

So with me is Shawn Jaques, president and CEO [chief executive officer] of Saskatchewan Crop Insurance Corporation. Ray Arscott is executive director of corporate services branch from the Ministry of Agriculture. Behind me I have Karen Aulie who's assistant deputy minister with the Ministry of Agriculture. As well, Janie Kuntz who's vice president at SCIC [Saskatchewan Crop Insurance Corporation]. Fred Retzlaff is executive director of AgriStability at SCIC. As well, Tom Schwartz is with me, executive director of livestock branch; and Andy Janzen who is the manager of agriculture operations with the Ministry of Agriculture. So those are the officials that are attending with me today.

I'm very pleased to be here to report on the performance audit pertaining to AgriStability benefit payment processing, which was in the Provincial Auditor's report. The people of Saskatchewan have seen a tremendous benefit of having AgriStability moved to Saskatchewan, with us taking over the responsibility from the federal government since 2010. Customer satisfaction surveys consistently reflect that SCIC is on the right track, and we've been able to deliver the service — better service — for less than what it used to cost us under the federal government.

SCIC's financial statements are audited by a public accounting firm, KPMG, and the Provincial Auditor had five recommendations for the corporation which I will briefly speak to.

So recommendation 1, we are pleased to say that this has been resolved. We have put in place a workflow tracking system that is implemented which enables active monitoring of staff to ensure that they do not process AgriStability files where a real or perceived conflict could arise. So this recommendation has been fully implemented.

Recommendation 2 is resolved. We've put in place procedures for reviewing the assumptions and reviewing the calculations for the AgriStability program, and these are completely documented. So this recommendation is fully implemented.

Recommendation 3 is resolved. Benefit payments to producers under the AgriStability program are complex, as many factors affect farm incomes and subsequently the estimated amount of AgriStability benefits. SCIC and the ministry diligently assess

the reasonability of assumptions used by Agriculture and Agri-Food Canada by comparing historical data. Comparing estimates of past years' benefits to actual benefits cannot improve the process, as there is little chance that conditions experienced in the past will be replicated with any certainty in the future. So this recommendation is fully implemented.

Recommendation 4 is resolved. SCIC outlines performance targets with respect to the AgriStability program in its 2014 to '18 corporate plan, and SCIC measures and reports on its performance related to those targets set out in the annual report. So this recommendation is fully implemented.

And lastly, recommendation 5. SCIC and the ministry have developed processes to ensure that the annual fiscal year-end estimates for the AgriStability program are reasonable, consistent, and current. The processes are identical to those used by Alberta and are in accordance with public sector accounting standards and year-end accrual processes mandated by the Ministry of Finance. SCIC has agreed to augment its note disclosure to include a range of possible results based on Agriculture and Agri-Food Canada's modelling. This disclosure will be similar to Alberta's measurement of uncertainty note.

So that concludes my report with respect to the recommendations, and we're available to answer any questions.

**The Chair**: — Thank you, Ms. Koch. I'd like to open up the floor for questions. Mr. Wotherspoon.

**Mr. Wotherspoon**: — Well first off, I really appreciate having you join us here this morning, and your officials, and I really appreciate hearing many of the actions that have been taken to resolve some of these recommendations and bring them into compliance.

The one question I have for the very first one about perceived or actual conflict, was there another organization that you looked to for sort of best practice on this front or did you establish something that worked for you? I guess there's other organizations that would have similar type concerns, whether it's CRA [Canada Revenue Agency] or WCB [Workers' Compensation Board]. Just wondering where you drew your procedure from.

Mr. Jaques: — When this recommendation was made, we . . . As Victor mentioned, we have a corporate-wide conflict of interest policy. So we, in consultation with Victor, we built upon the process that we're using already. And as Alanna mentioned, we built a workflow tracking system so when an employee declares a conflict, if there's a file that they're related to or there could be a conflict, we enter it in the system and then we're able to monitor it. So we developed what worked for us.

**Mr. Wotherspoon**: — Okay.

**The Chair**: — Are there any further questions? Mr. Norris.

**Mr. Norris**: — Just to pursue that one a little bit. Obviously some very, very good work has been done. Can you just describe in a little bit of detail what that looks like?

Mr. Jaques: — We do have a corporate-wide conflict of

interest policy that our employees sign each year, so every year at the beginning of the fiscal year every employee must complete a new conflict of interest form in case something has changed in their situation. So they indicate if they're a member of the crop insurance program or if they have an AgStability file or if there's people that they could ... there could be a perceived conflict.

So those forms are then returned to our human resources department, and then we enter it into the workflow tracking. So then if one of those individuals that the employee has declared there could be a perceived conflict, if their file shows up, we make sure that it doesn't go to those individuals.

Mr. Norris: — Thanks very much.

The Chair: — Mr. Wotherspoon.

Mr. Wotherspoon: — I'm sure some of that's not easy too in Saskatchewan. I mean we just have close relationships and close-knit communities, and so, you know, just establishing who's a close friend and what exactly, you know, how you define that has probably been an interesting process.

But the one question I would have is, there were the changes that were made by the federal government a couple of years ago to this program. I think that was in the tail end of 2012, if I recall, or early parts of 2013. And it was a reduction in the benefit structure for producers. And that program, as I understand, is then cost shared with the province. So there was a subsequent reduction, I believe. I don't think the province filled any gaps on that front. So my question is, I guess as that changed, what's been the impact of that change from, like a financial perspective? And has it come into effect? Are we seeing the impact of that now in I guess in last year's books or this year's books?

Ms. Koch: — Well your questions are outside of the realm of the recommendations in the Provincial Auditor's report so I'm not sure that we'll have all of that information with us today, be able to answer your questions. But I think it's fair to say that what we've seen ... AgriStability is cost shared between the federal and provincial government 60/40, which is all agriculture programming in Canada because it's a shared jurisdiction.

Definitely with the changes in the program we did see reduced expenditures for both the federal and provincial government. We actually don't, you know . . . There's no other province that has done anything different than us. Those programs were fully implemented across the nation. It's always difficult to know with AgriStability, you know, where benefits might land because there's so many variabilities in those calculations.

[08:15]

But I think it's fair to say that the benefits paid out will be less than if the program hadn't been changed. I mean the governments were quite transparent about that, that the challenge was from a sustainability, a program sustainability perspective. It was felt that the benefits were just reaching to the levels where it wasn't affordable for governments across the country. And in Saskatchewan we would've been no different

than any other province as far as that affordability and sustainability aspect. So definitely we've seen reduced payments come out under the program based on those changes.

Mr. Wotherspoon: — Thanks for that. The last part was a little bit of a new nuance that I maybe hadn't tracked this as closely as possible. But I remember when the changes had come, the government spoke out, being critical of the change. I think they were up in Whitehorse or something like this at the time. So just describing then that I think your final statements were just along the line that the program, it was the perspective of the province that it wasn't sustainable for them to maintain the program. Because I'm not sure because at the time it seemed to me that government was saying that they wanted the feds to continue at their level, and I suspect that then subsequently the province would keep the funding at the level that they had in place.

Ms. Koch: — Yes. Well if I left any impression that the province was happy with the changes, I shouldn't have done that because it's well documented that our provincial government spoke out quite clearly that we were opposed to the change. I think the conversation that was around the table, as to the pressure as to why the federal government and other provinces were seeking the change, was from a sustainability and affordability aspect. But definitely you're right. You're recalling that that critical meeting where the decision was finally made was in Whitehorse, and our minister, you know, was very clear and in fact issued extensive public statements about the fact that Saskatchewan wasn't happy with the change. I guess all I'm saying is that the result is that the program ends up being more affordable and more sustainable which, you know, was the pressure that the federal government was indicating they were under, as well as other provinces.

So we weren't in favour of the change, but it's a national program. And so once you've got a national program, you sign on to that. We really couldn't stop the change. The way the signatories work, you know, us standing against them, which we were, wouldn't stop the changes that were being implemented.

**The Chair**: — Mr. Hart.

Mr. Hart: — Thank you, Madam Chair. Just with regards to the auditor's recommendation no. 5, dealing with the estimates of benefits, I was happy to hear that you have strengthened that. I'm sure that's quite a difficult task in estimating benefits because of the nature of the program and the time delay in which producers' information is received and processed and so on

Unless the deadlines have changed since I last looked at the program, for 2013 the deadline for producers to provide their returns is September the 30th, is it not? And although there is a provision that they could get it in by December the 31st... And I know from good experience that there are producers that use that December the 30th if they think they're not going to be eligible for any benefits.

So with that time delay and then with the complex nature of the program, you know, I can envision that it would be very difficult. And so if you've strengthened that, as the auditor has

asked you to do, I commend you for that because I can only imagine that it's a difficult job with doing the estimates in particular. And with the variability of the nature of agriculture from year to year and with all the things carry over from production from one year and sold in the next year, that, in my mind at least, complicates the situation greatly. So I just thought I'd like to pass that comment on.

**Ms. Koch**: — Thank you.

The Chair: — Mr. Wotherspoon.

Mr. Wotherspoon: — Just on the one. And again, really good actions to address these recommendations. I'm just interested in the target, the recommendation no. 4, and there is the discussion around 75 days and the percentage that have been processed. I'm just wondering what that, I guess what the target has been set at and then sort of what the brief history has been over the last few years in the percentage over that 75 days.

**Mr. Jaques**: — We publish a target in our annual report, and we're publishing the federal standard which is a turnaround time relative to the national standard which is 75 per cent of the files within 75 days. And we've met that every year since we've been processing or been delivering the program.

Mr. Wotherspoon: — Okay. Sure.

**The Chair**: — Are there any further questions? Mr. Wotherspoon.

**Mr. Wotherspoon**: — Maybe one last one. What's happening in AgStability this year? I mean, a different kind of a year in agriculture this year — high water, lots of, you know, seeded acreage that's under water. What will be the pressures in, forecasted pressures in AgStability?

Mr. Jaques: — As you know, in AgStability there's a one-year delay so we're currently processing 2013 files. And as Mr. Hart indicated, producers have . . . September 30th was the deadline. They have until December 31st to submit their 2013 files. So '14 haven't been coming in yet, so we'll be working on those in the new year.

**The Chair:** — Thank you, Mr. Jaques. Are there any further questions? Seeing none, what are the wishes of the committee? Mr. Merriman.

**Mr. Merriman**: — Thank you very much, Madam Chair. If we can group the . . . If the committee's willing, we can group the five together because they were all seem to be going the same. So if I could concur with the recommendations and note compliance for 2013 volume 1, chapter 7, recommendations 1 through 5.

**The Chair**: — Thank you, Mr. Merriman. Mr. Merriman has moved that for the 2013 Provincial Auditor report volume 1, chapter 7, recommendations 1 through 5, that this committee concur with the recommendations and note compliance. Is there any further discussion? No. Is that agreed?

**Some Hon. Members**: — Agreed.

**The Chair**: — Carried. So moving on, thank you for that. Moving on to the 2013 Provincial Auditor report volume 2, chapter 28, I will pass it off again to the Acting Provincial Auditor for her comments.

**Ms. Ferguson**: — Thank you very much. This particular one, it's dealing with regulating livestock waste to protect waste water resources. And I'm just going to turn it over to Ms. Volk who is going to provide us with a brief overview of the chapter before us.

Ms. Volk: — Thank you, Ms. Ferguson. In chapter 28 of our 2013 report volume 2, starting on page 193, we concluded that, for the period September 1st, 2012 to August 31st, 2013, the Ministry of Agriculture had effective processes to regulate waste generated from intensive livestock operations except for the matters addressed in our three recommendations.

In our first recommendation, on page 199, we recommend that the Ministry of Agriculture confirm that intensive livestock operations that it approved prior to 1996 have sufficient controls to protect water resources.

We found that the ministry did not have a process to revisit approvals issued pre-1996 to determine if any changes are required based on the current design standards, or if additional geological information has become available that would indicate that change is needed. It did not know how many operating pre-1996 intensive livestock operations do not meet current requirements to protect water resources. Risks of inadequate water protection are increased if inadequate waste storage exists.

In our second recommendation, on page 200, we recommend that the Ministry of Agriculture set a risk-based inspection policy for re-inspections of intensive livestock operations.

We found that the ministry has a policy to carry out follow-up inspections at least every five years for intensive livestock operations with 1,000 or more animal units. However the ministry was unable to provide us with a reason for the use of the 1,000 animal-unit threshold.

Also we found that the policy did not consider other factors such as the results of geological characterizations of the sites, past inspections, or complaints when determining how often to inspect intensive livestock operations. A risk-based approach will ensure high-risk intensive livestock operations are inspected more frequently.

In our third recommendation, on page 200, we recommend that the Ministry of Agriculture inspect intensive livestock operations in accordance with its policy.

We found that the ministry did not always consistently document its re-inspections. In 10 out of the 30 items we sampled, we found that staff did not complete the ministry's checklists. Also we found that the ministry did not consistently follow its policy of re-inspections within the five-year timeline. Out of the 30 re-inspections we sampled, five were not carried out within five years. We also found that nine intensive livestock operations with more than 1,000 animal units were not inspected or contacted at all within the last five years. Also we

found that the ministry was aware of 55 intensive livestock operations where it did not know the operating status and therefore did not know if it should be conducting a re-inspection of those operations. Risks of inadequate water protection are increased without timely re-inspections.

Madam Chair, that concludes my overview.

**The Chair:** — Thank you, Ms. Volk. Ms. Koch, if you'd like to speak to those three recommendations, that would be very helpful.

Ms. Koch: — Okay, thank you very much. So we're pleased to be here to report on the performance audit pertaining to regulating livestock waste to protect water resources in the Provincial Auditor's report. The ministry is very proud of the provincial record of ensuring that intensive livestock operations are built and maintained to protect the environment. The Provincial Auditor had three recommendations which I will briefly respond to.

So recommendation 1 is partially resolved. The ministry has allocated resources and developed a strategy to update our records for all pre-1996 approvals. There were 1,655 valid pre-1996 approvals. As of November 6th, the status for 436 approvals was confirmed: 123 confirmations are in progress; 23 have been referred to regional engineers for direct follow-up, and 190 approvals have been confirmed not to be operating. We expect to have attempted to contact 90 per cent of pre-1996 approvals and confirmed the status of 50 per cent of the related operations by April 30th, 2015. Contacting and assessing the remaining unconfirmed operations will be more time consuming, but we'll certainly continue on that process. So with respect to this recommendation, we expect the timeline for full implementation for this recommendation to be December 31, 2016.

So with respect to recommendation no. 2, this has been partially resolved. Risk assessment criteria have been established, and a risk matrix which assigns a risk score to the operation has been developed. A risk assessment using the matrix has been completed on 739 operations, and these are farms with a valid approval and an active, intensive livestock operation. New and expanding operations will be assessed using the established risk criteria on an ongoing basis. Development of the new inspection policy has been initiated with a targeted implementation of April 2015. So we would indicate that that would be when the recommendation would be fully implemented is April 2015.

With regards to recommendation no. 3, this has been resolved. As of November 6th, 21 re-inspections have been completed and 21 re-inspections are in progress or pending but will be completed by March 31 of 2015. As of that date, we expect that there will be no overdue re-inspections of operating, intensive livestock operations. So therefore the recommendation is fully implemented.

We certainly take our duty to manage and protect public resources very seriously and we do appreciate and value the work of the Provincial Auditor's office, and this has ultimately led us to strengthen our internal processes. So with that, we'd certainly be interested in answering any questions the committee might have.

**The Chair**: — Thank you. Thank you, Ms. Koch. I'd like to open up the floor for questions. Mr. Wotherspoon.

Mr. Wotherspoon: — Just again, thanks so much for sharing with us the actions of your ministry and your officials to, I guess, make significant progress it would seem on these recommendations, and in the case of no. 3 to have it be resolved. Certainly they're important recommendations in managing and protecting water within the province, so thanks for the updates as well. I appreciate the timelines that you've shared. And not to comment on the specific date of that timeline, but it's helpful for a committee like this to just have that sort of clarity in the report that you're bringing forward. So thank you for that.

My question would be in the, you know, this last year and over the last few years, we've dealt with a lot of water challenges in the province, high water this last year. I'm sure this exacerbates some of the ... or creates greater risk to some of these operations or to the watershed itself. Have you actively monitored that or are you engaged in that or is that more on the Environment side of the equation?

[08:30]

Ms. Koch: — Thanks for the patience of the committee. I just needed to get a specific answer. I think your assumption of the additional moisture is correct. I understand that this has actually exacerbated the problem as you've mentioned, and that's in fact why our timelines have a little bit more space in them than we would have probably preferred. But we've been dealing with the excess moisture issues which have created some particular problems for these operations, and so we've been trying to manage that and work with those facilities at the same time as implementing these recommendations.

**Mr. Wotherspoon**: — Thank you very much.

**The Chair**: — Are there any further questions? Seeing no further questions, what is the will of the committee with respect to these recommendations? Mr. Merriman.

**Mr. Merriman**: — Thank you very much, Madam Chair. In respect to auditor's report 2013 volume 2, chapter 28, recommendation 1, I would concur with the recommendation and note progress towards compliance.

**The Chair**: — Thank you, Mr. Merriman. Mr. Merriman has moved for 2013 Provincial Auditor report volume 2, chapter 28, recommendation no. 1, that this committee concur with the recommendation and note progress to compliance. Is there any further discussion? Seeing none, is that agreed?

**Some Hon. Members**: — Agreed.

The Chair: — Carried. Mr. Merriman.

**Mr. Merriman**: — Thank you again, Madam Chair. Again on the 2013 auditor's report volume 2, chapter 28, recommendation 2, I would recommend progress towards compliance . . . concur with the recommendation and note

progress towards compliance.

**The Chair**: — Thank you, Mr. Merriman. For the 2013 Provincial Auditor report volume 2, chapter 28, recommendation no. 2, Mr. Merriman has moved that this committee concur with the recommendation and note progress. Any further discussion? No. Seeing none, is that agreed?

Some Hon. Members: — Agreed.

**The Chair**: — Carried. Recommendation no. 3. Mr. Merriman.

**Mr. Merriman**: — Thank you, Madam Chair. Again, in the 2013 report volume 2, chapter 28, recommendation 3, I would concur with the recommendation and note compliance.

**The Chair:** — Mr. Merriman has moved for the 2013 Provincial Auditor report volume 2, chapter 28, recommendation no. 3 that this committee concur with the recommendation and note compliance. Any further discussion? No. Is that agreed?

Some Hon. Members: — Agreed.

**The Chair:** — Carried. With that, our business here is complete. Thank you so much . . . Oh, Mr. Merriman.

Mr. Merriman: — Yes, I wanted to jump in quickly and thank the auditor's office and thank you and your staff as well for all the work that you've done to getting the auditor's recommendations up to speed, and working very diligently on this file and working with the auditor's office and Victor on that. Very much appreciated and thank you.

Ms. Koch: — If I could note, Madam Chair, just a thank you to the committee and to the Provincial Auditor's office. But in particular I do want to thank the officials that attended with me today as well as did quite a bit of preparation with regards to the committee's appearance, as well as really good work with the Provincial Auditor's office. So thank you very much.

**The Chair:** — Thank you, Ms. Koch, and to your officials from the Ministry of Agriculture. Very helpful and good information for us. And to the auditor's office and to my fellow committee members, thank you for your time this morning. Could I have a motion to adjourn? Mr. Weekes. Is that agreed?

Some Hon. Members: — Agreed.

**The Chair:** — This committee stands adjourned until Wednesday, December 3rd.

[The committee adjourned at 08:33.]