

The Assembly met at 2 p.m.

Prayers

ROUTINE PROCEEDINGS

READING AND RECEIVING PETITIONS

Acting Clerk: — Pursuant to rule 11(7), I have examined the following petitions and have found them to be in order:

Of certain residents of the province of Saskatchewan praying that the Legislative Assembly may be pleased to urge the provincial government to stop the privatization of SaskPower.

PRESENTING REPORTS BY STANDING, SELECT AND SPECIAL COMMITTEES

Standing Committee on Non-controversial Bills

Ms. Smart: — Thank you, Mr. Speaker. As chairperson of the Standing Committee on Non-controversial Bills, I present the seventh report of the said committee which is as follows:

Bill No. 4 — An Act to amend The Residential Services Act

Ms. Smart: — I wish to report Bill No. 4, An Act to amend The Residential Services Act, as being non-controversial.

Hon. Mr. Berntson: — Mr. Speaker, I move that Bill No 4 now be read a second time.

Motion agreed to.

Hon. Mr. Berntson: — Mr. Speaker, I move the said Bill now be read a third time and passed under its title.

Motion agreed to, the Bill read a third time and passed under its title.

Bill No. 5 — An Act to amend The Line Fence Act

Ms. Smart: — As chairperson of the Non-controversial Bills Committee, I wish to report Bill No. 5, An Act to amend The Line Fence Act, as being non-controversial.

Hon. Mr. Berntson: — Mr. Speaker, I move that second reading and consideration in Committee of the Whole of the said Bill be waived.

Motion agreed to.

Hon. Mr. Berntson: — I move the said Bill be now read a third time and passed under its title.

Motion agreed to, the Bill read a third time and passed under its title.

Bill No. 10 — An Act to amend The Public Trustee Act

Ms. Smart: — Mr. Speaker, as chairperson of the Non-controversial Bills Committee, I wish to report Bill No. 10, An Act to amend The Public Trustee Act, as being non-controversial.

Hon. Mr. Berntson: — Mr. Speaker, I move that second reading and consideration in Committee of the Whole on the said Bill be waived.

Motion agreed to.

Hon. Mr. Berntson: — Mr. Speaker, I move the said Bill be now read a third time and passed under its title.

Motion agreed to, the Bill read a third time and passed under its title.

Bill No. 14 — An Act respecting Consequential Amendments to certain Acts resulting from the enactment of The Municipal Board Act

Ms. Smart: — Mr. Speaker, as chairperson of the Non-controversial Bills Committee, I wish to report Bill No. 14, An Act respecting Consequential Amendments to certain Acts resulting from the enactment of The Municipal Board Act, as being non-controversial.

Hon. Mr. Berntson: — Mr. Speaker, I move that second reading and consideration in Committee of the Whole of the said Bill be waived.

Motion agreed to.

Hon. Mr. Berntson: — Mr. Speaker, I move that the said Bill be now read a third time and passed under its title.

Motion agreed to, the Bill read a third time and passed under its title.

Bill No. 15 — An Act to amend The Queen's Bench Act

Ms. Smart: — As chairperson of the Non-controversial Bills Committee, I wish to report Bill No. 15, An Act to amend The Queen's Bench Act, as being non-controversial.

Hon. Mr. Berntson: — Mr. Speaker, I move that second reading and consideration in Committee of the Whole on the said Bill be waived.

Motion agreed to.

Hon. Mr. Berntson: — Mr. Speaker, I move the said Bill be now read a third time and passed under its title.

Motion agreed to, the Bill read a third time and passed under its title.

INTRODUCTION OF GUESTS

Mr. Shillington: — Thank you very much, Mr. Speaker. It's with considerable pleasure that I introduce today 50 students from grade 2 and 3 classes at the Holy Rosary School. They're going to be with us today for question period, and then I look forward to meeting with them

afterwards and talking to them.

I was informed, Mr. Speaker, by the staff of your office, that they would be accompanied by Laurel Hollick. It's apparent that, as one would expect, such a large group has at least two additional adults with them. I don't know the names. I know, however, members will want to give all of them a warm welcome, and I'll meet them afterwards.

Hon. Members: Hear, hear!

Mr. Hagel: — I thank you, Mr. Speaker. Mr. Speaker, it is my pleasure to introduce to you, and through you to all members of the Assembly, 31 grade 12 students from Albert E. Peacock Collegiate in Moose Jaw who are visiting with us today. They are accompanied by their instructors, Gary Loutzenhiser and Marv Dyck. They've been on a tour of the building, and following question period I'll be meeting with them for pictures and refreshments and a visit.

I would ask you, Mr. Speaker, and all members of the Assembly, to join with me in showing welcome to these students, as well as wishing them every success with the challenges that life has to offer following their graduation at the end of next month.

Hon. Members: Hear, hear!

Mr. Petersen: — Thank you, Mr. Speaker. I'd like to introduce to you, and through you, 37 students from the Wadena Elementary School in Wadena, Saskatchewan who are seated in the west gallery. Their bus driver Eugene Horback; teachers Mair MacDonald, Reg Glennie; chaperons Margaret Wright, Gloria Anderson, Sue Nordick, Brenda Pruse, and Harvey Bowers, who is the director of education, are with them today, Mr. Speaker.

I'm especially glad to have them here to witness this mood of co-operation in the House, the first time we've seen it for some time. So you've witnessed history in the making. I'll be joining you at 3 o'clock for pictures and refreshments. Please join me in welcoming these students.

Hon. Members: Hear, hear!

ORAL QUESTIONS

Call for Resignation of Minister of Justice

Mr. Romanow: — Thank you very much, Mr. Speaker. My question today is directed to the Premier. The Premier will know that yesterday afternoon the Provincial Auditor tabled what he described as a special auditor's report, which in effect exposes the attacks of the members of your government, and especially that of the Minister of Justice pertaining to the Provincial Auditor, as being what they are, namely totally baseless; that these are scurrilous attacks which attack the character of the person and attack the integrity of the office of the auditor in the province of Saskatchewan.

Mr. Premier, my question to you is this. Since you have

this report and you have read it and you know what the facts are in the report, my question to you, sir, is this: have you taken the leadership required of a premier and the leader of the province of Saskatchewan, demanded and obtained the resignation of your Minister of Justice for this unprecedented and scurrilous attack on the Provincial Auditor?

Some Hon. Members: Hear, hear!

Hon. Mr. Devine: — Mr. Speaker, I have not asked for the resignation of the minister, and I don't intend to.

Mr. Romanow: — Mr. Speaker, I'm sorry, I did not hear the answer of Premier. I assume that the answer is no. Mr. Premier, needless to say, those of us on this side of the House — new question, Mr. Speaker — this side of the House are very disappointed by that answer by the Premier of the province of Saskatchewan, and I dare say that a lot of people outside of this House, too, who are looking for the Premier to defend the integrity of his government and to defend the integrity of someone like the Provincial Auditor, to come out with a simple, flat no.

My question to you, sir, is: why have you decided not to do the right thing, and that is to demand and obtain the resignation of your Minister of Justice? Why have you refused to do that? Is it because you endorse his allegations? Are you culpable or are you simply gullible in this situation? Which is it?

Some Hon. Members: Hear, hear!

Hon. Mr. Devine: — Mr. Speaker, I said that I would not be asking for the resignation of the hon. member. He has raised some points of concern in the legislature, and by looking at the auditor's report and his statement that he released yesterday, all of those points, Mr. Speaker, were raised by the auditor and now laid before the people of the province of Saskatchewan, and, Mr. Speaker, as the minister says, it is pertinent to the whole question of what we've been debating here. And I have support, full support of the minister in asking those questions.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, I have a new question to the Premier. And I can certainly understand why the Minister of Justice applauds that answer by the Premier, but I must frankly say I'm confused why all the back-benchers would applaud that answer by the Premier. Because in effect what the Premier is saying is that he too now joins with the Minister of Justice in the suggestions and the allegations of direct impropriety that his Minister of Justice has made.

I want to ask the Premier of the province of Saskatchewan: is that your position today, that you support the allegation of impropriety made by the Minister of Justice with respect to the actions of the Provincial Auditor; and if so, will you please specifically identify what aspects of the report or any other shred of evidence would give justification to you endorsing and following in the footsteps of your Minister of Justice.

Some Hon. Members: Hear, hear!

Hon. Mr. Andrew: — Mr. Speaker, the hon. member asks for my resignation, and as I indicated last night in this Assembly, the statements that I made on Friday was to the effect that I believed that the way that this proposed package was put together was improper. And I still believe it is improper, Mr. Speaker, to somehow link the auditor's report and a softening auditor's report with a particular thing that is personal to the Provincial Auditor, being that is his retirement package.

I believe that is improper, it is improper conduct, and I stand by that, Mr. Speaker.

Mr. Romanow: — Mr. Speaker, I have a new question to the Premier of the province of Saskatchewan. And, Mr. Premier, with the greatest of respect, you're not going to duck this question. You're not going to duck this question because the Minister of Justice continues to insinuate, if not outright allege, wrongdoing on the part of the Provincial Auditor.

You have an obligation, sir, as Premier, to either endorse that allegation of wrongdoing in this House and outside this House, or dismiss the minister who makes such a serious allegation. What's your position?

Some Hon. Members: Hear, hear!

Hon. Mr. Andrew: — Mr. Speaker, let's look at the question of the Hon. Leader of the Opposition. The Hon. Leader of the Opposition says that I should not have said that by the auditor proposing to tie the outcome of his report to four questions, one being the issue of the two types of auditors getting along; number two being the question of whether his estimates were considered in the Board of Internal Economy; number three being that his suggestion that Fred Wendel be the next provincial auditor; and that his retirement package of \$112,000 all tied together.

Now I suggest to you, Mr. Speaker, suppose we had've said, okay, fine, we'll just take and accept that. It's kept confidential, and it comes out. Suppose that had happened. What would the hon. member have then said? What the Hon. Leader of the Opposition would have then said is, you're trying to cook the books; you're trying to buy off the auditor. And he would then go on to say, have you no shame?

If we had done that . . . we didn't do that, Mr. Speaker. We didn't do that because it wasn't the proper thing to do to accept that, Mr. Speaker — to get a good report by giving A, B, C, and D. We didn't do that, because it was improper. It would have been improper, and that's exactly what I said, it was improper. Our lawyers said that to him. The lawyer said that to him. It's improper to link that. I believe it is improper to link that, and I think the people should believe it's improper to link those two things.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, I have a new question to the Premier of the province of Saskatchewan. Mr. Premier, you've been here through question period since

the situation was arisen, and you've heard all of the answers of the Minister of Justice. And each answer that he gives in each question period varies from the answer that he gave before. He has more positions on this than the *Kama-sutra* has with respect to this issue.

I say to you, Mr. Speaker, and to you, Mr. Premier, that the position of the Minister of Justice as articulated today is not the same position as he's articulated the last few days. If this is improper, my question to you, Mr. Premier, is: why in the world did your government instruct your lawyer to raise these issues of Mr. Lutz?

Some Hon. Members: Hear, hear!

Hon. Mr. Andrew: — Mr. Speaker, Mr. Lutz's report of yesterday, if you are to read it, clearly says that Mr. Lutz advised the Department of Finance in the fall of 1988 of his intention that he was going to retire in 1989. Now the Minister of Finance, the Department of Finance, and the Provincial Auditor are aware, by the statements of the Provincial Auditor, that he intended to resign 1989 or retire in 1989 because he was coming 65 years of age. So it hardly should be surprising (a) to the Provincial Auditor, or to the government that this individual intended to retire.

I've got no problem with him retiring, Mr. Speaker. I've got no problem with him having his compensation that is duly owed to him, Mr. Speaker. Where I do have a problem is when you link that to a package that says, I will amend my report, and ties those together.

He didn't have to do that, Mr. Speaker. He said he was going to retire back last fall. He is entitled to whatever compensation he is entitled to, and we have always stood ready and willing and prepared to pay him that compensation, but don't tie it to the report.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, I have a new question for the Premier. Mr. Premier, I implore you to show some leadership and to take control of this government of yours, and especially the answer of the Minister of Justice.

Mr. Premier, the Minister of Justice just now said that the Provincial Auditor linked his demands to retirement. Those were the words he used. That means that the allegation is that the Provincial Auditor linked the demands of retirement or personal benefit to the nature of the auditor's report which, in the unprecedented history of the province of Saskatchewan, shows that this government broke law after law. Now if that isn't an accusation which is more than wrongdoing, I don't know what is.

My question to you, sir, is this: do you support that allegation? Do you, sir, support that allegation? And if you do, will you and the Minister of Justice go outside of this Legislative Assembly and repeat it publicly now?

Some Hon. Members: Hear, hear!

Hon. Mr. Andrew: — Mr. Speaker, I think that if you were to review the report of yesterday, what Mr. Lutz has said

in his report, and you go through it, that he had four conditions, Mr. Speaker, four conditions that were going to deal with how he would end up reporting in the Provincial Auditor's report.

Now what he said is, there's four conditions. The letter from the Minister of Finance is issued, enactment of legislative amendment, order in council to appoint Mr. Wendel, and a special warrant is received dealing with the compensation:

If these things are done or a written undertaking is received with regard to the legislative amendment and special warrant, I will consider this part of the accountability process repaired.

Mr. Speaker, that is what he said.

Now what I am saying, Mr. Speaker, to you is this: it is not proper to link those elements, and for the very reason I said, Mr. Speaker. The members opposite want it both ways. If we had gone along with that request, Mr. Speaker, they would have been the first to yell, what are you trying to do? Are you trying to buy off the auditor? which we were not trying to do, nor was he trying to do to us, but that's what they would have said. That you would have said: how dare you, government, select Mr. Fred Wendel as the next Provincial Auditor. That's not your job to do. There's a process to do that. Or if we had accepted, Mr. Speaker, that this will be dealt with in the Board of Internal Economy, they would have said: how dare you, government; the Board of Internal Economy is a committee of members of this House. How dare you propose to bind them.

Mr. Speaker, that is what is wrong and improper with the process that was followed, Mr. Speaker. What was wrong is the linking of these elements together as to what is in my report, and that is improper, and that is what I said, and that is what I believe, and that is what I stand by, Mr. Speaker.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, I have a new question to the Premier. Mr. Premier, your Minister of Justice has totally misrepresented — I would say, if the rules permitted me to say it, purposefully misrepresented, but I can't say the auditor's report, special report, since there is absolutely no one who's read it who interprets that report the way he does — no one, except the back-benchers of the Progressive Conservative Party who can read and won't read.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Nobody else. And I want to tell you, Mr. Speaker, that if there's impropriety — there is impropriety — it's impropriety in the way a Minister of Justice, not a back-bencher, has conducted himself. That Minister of Justice is conducting this character assassination because the real objective of your government is to cover up the fact that you've got the most searing indictment Provincial Auditor's report in the history of Saskatchewan. Why don't you admit it?

Some Hon. Members: Hear, hear!

Mr. Romanow: — Why don't you admit it, and why don't you get rid of the Minister of Justice, because if you don't, Mr. Premier, this slur on the Minister of Justice in the House comes right down to your table as well. You're a part and parcel of this whole operation.

Some Hon. Members: Hear, hear!

Hon. Mr. Andrew: — Permit me, Mr. Speaker, to read into the record, *Hansard* . . .

The Speaker: — Order, order. Order.

Hon. Mr. Andrew: — Permit me, Mr. Speaker, to read into the record the *Hansard* of last Friday. And I'll read what I said.

Mr. Speaker, if a Provincial Auditor says, I will change my report if you do this, if you do this, if I have a proper retirement package and if I can determine who my successor is going to be, Mr. Speaker, I suggest (this) is improper . . . (I suggest this is improper.)

Now listen to what the Leader of the Opposition says:

Your minister has in effect made a serious allegation in this legislature pertaining to the Provincial Auditor, the allegation(s) being that the Provincial Auditor's report is conditioned upon arrangements being made for the Provincial Auditor's personal situation, in part, and that therefore . . . is fraudulent.

I never said it was fraudulent, he did, Mr. Speaker. He said it was fraudulent, not me. I said it was improper. The difference in the wording, Mr. Speaker, between improper and fraudulent is a long ways apart.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, I have a new question to the Premier of the province of Saskatchewan. Mr. Premier, when your Minister of Justice says, as he said again today, as he did on Friday, that in part the Provincial Auditor is trading pension benefits for a favourable report which, by the way, was initiated, the discussions, by Mr. Kyle on your behalf, his retirement, which the entire discussions were negotiated on your behalf . . .

When a Minister of Justice makes that allegation and simply tries to say that it's improper, I say to you, sir, that is an allegation by the Minister of Justice of gross impropriety to the job, if not as against the criminal law of this country, because he is seeking personal benefit in order to change the Provincial Auditor's report. That has not been substantiated anywhere. That is cause for that minister to resign. It's cause for you to resign, sir, if you continue to support the Minister of Justice.

I ask you again: will you get that Minister of Justice to resign and restore the integrity of the Provincial Auditor? That's the least you can do.

Some Hon. Members: Hear, hear!

The Speaker: — Order, order, order.

Hon. Mr. Andrew: — Mr. Speaker, reading from the report yesterday filed by the Provincial Auditor. Mr. Speaker, it says:

On April 17 . . . Mr. Neill (that being the solicitor for the Provincial Auditor) met with Mr. Kyle regarding my proposals. I was informed Mr. Kyle was concerned with the linking of my retirement and the appointment of my successor with the other proposals.

That's what we've said. We were concerned about the linkage.

I am informed that Mr. Neill explained, in general, my reasons for making the proposals in the form they are set out in the report.

Now clearly we made our concerns known that this was not the proper thing to do, to link on the one hand, Mr. Speaker, his retirement package that he is entitled to have, Mr. Speaker — that he advised us that he was going to retire this year — it is improper to link that into his report, Mr. Speaker. And the members opposite said he didn't make that linkage. Clearly he made that linkage in the proposal. And what I've said is, that is not a proper course of action to take. And our lawyer expressed to his lawyer that that is not a proper course to take, and I would think the hon. member should see that that is not a proper course to take.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, I again appeal to the Premier of the province of Saskatchewan. This is the report that your Minister of Justice is relying on in his answers to me of just a few moments ago. He says that in this report the lawyer for the auditor raises the retirement, and that your lawyer, Mr. Kyle, says that he shouldn't be raising it.

But of course . . . and you nod your head in approval. But of course what the Minister of Justice conveniently ignores is that in the prior paragraph of the Provincial Auditor's report he says, "The question of my retirement was raised by Mr. Kyle."

Now if it's improper for Mr. Lutz, the auditor, to deal with the issue raised by Mr. Kyle, why is it proper for Mr. Kyle and for the government to raise the retirement issue? Where is the equity there?

Hon. Mr. Andrew: — Mr. Speaker, I will try one more time. Mr. Lutz, pursuant to his report, has indicated, Mr. Speaker, in his submission to treasury board in the fall of 1988 that he had asked, or advised treasury board of his intention to retire in 1989. And he had submitted a line item in his proposed budget for \$112,000. It's in the report. He was advised by Finance that you don't put line-by-line issues or items in about your retirement, but that when he was ready to retire they would issue a special warrant to make the payment to him.

Now the hon. member would somehow suggest that this question of retirement comes springing up later on, and clearly it didn't, Mr. Speaker. And clearly the Provincial Auditor has the right to retire, and on retirement the Provincial Auditor has a right to compensation as set out in the Act. Clear statement of fact, Mr. Speaker. And that could have been pursued down this line.

The problem I have, Mr. Speaker, is when you link the two of them together into a total package report, then you open yourself up to the allegation by people like the member opposite, somehow that we were trying to buy off the Provincial Auditor, which was not the case, Mr. Speaker — which is why we raised a concern with him that it's an improper way to do it; it's an improper way to bridge the two together, to link the two together, Mr. Speaker. It is improper. That's what I said it was, improper. And I quite frankly think if you asked Mr. Lutz today, in hindsight he would say, I probably wish I hadn't have linked the two.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, I would say to the Premier in hindsight, any senior civil servant who works for this government and runs the risk of being savaged on a personal basis after 30 years of service to this government as your Minister of Justice and your government is doing, would always look back in hindsight as to what's happening. And you, sir, are complicit about this.

Get what the Minister of Justice says. He says Mr. Lutz has a right to deal with the pension issue and it's his privilege to do it, but somehow it's improper. It's his right, but it's improper.

My question to you, Mr. Premier, is pure and simple. Isn't it a fact that your character assassination on Mr. Lutz, your government's character assassination and total misrepresentation of the facts, your smears which you will not repeat outside this House, denying Mr. Lutz benefit of protection here and benefit of protection outside; that your smears are really intended to do one thing, Mr. Premier, and that is to smoke-screen and cover up the fact that this Provincial Auditor's report has exposed a quagmire of waste and mismanagement and absolute, total incompetence by the government opposite; that this is a government, as *The Globe and Mail* has described, which is shabby and furtive in the passing of accounts. Isn't that the real reason why you're out after this person?

Some Hon. Members: Hear, hear!

The Speaker: — Order. Order. Order.

Hon. Mr. Andrew: — Mr. Speaker, let me again respond to that. Now we could have said we will accept all four of these conditions, and what would have been the impact of accepting all four of those conditions? Well we would have had a report that said most of our differences have been put aside and all is well. We could have done that, and that's the type of report we would have had.

But would it have been proper, Mr. Speaker, to do it?

That's the question. Would it have been proper, Mr. Speaker, to do those four items? And I suggest, no, it would not.

So when you're suggesting somehow that this is a most damning report, etc., we could have avoided that if we had wanted to, but would it have been right? Would it have been right for us to say that Fred Wendel will be the next auditor general when the rules don't do that? Would it have been right to link the retirement package of the Provincial Auditor to, Mr. Speaker, this package? Would that have been right? No, it would not have been right, Mr. Speaker, and that is why we did not do it.

Some Hon. Members: Hear, hear!

The Speaker: — Order, order. Order.

Mr. Shillington: — Mr. Premier, your Minister of Finance has suggested throughout this shabby affair that it was Mr. Lutz who linked the issues surrounding his retirement with the other issues surrounding his report. In fact, Mr. Premier, it was Mr. Kyle who first raised that according to Mr. Neill. Mr. Neill says that in his letter of March 18. In fact it was Mr. Kyle who again raised the subject in the letter of April 18, according to his own letter.

My question to you, Mr. Premier, is: when Mr. Kyle linked these two, was he acting on behalf and with instructions from the current Minister of Finance, to whom I believe he reports? On whose instructions was Mr. Kyle acting when he made that linkage? Was it not the current Minister of Finance from whom he takes instructions?

Some Hon. Members: Hear, hear!

Hon. Mr. Andrew: — Mr. Speaker . . .

The Speaker: — Order, order. Order. Let's give the Minister of Justice the opportunity to respond.

Hon. Mr. Andrew: — Mr. Speaker, I indicated in answer to the hon. member's question — all right? — the hon. member's question was this, with regards to the Provincial Auditor's resignation, okay? The Provincial Auditor clearly, from his report yesterday, indicates that in the fall of 1988 he sent to treasury board his proposed budget. In that budget was a line item calling for \$112,000 additional moneys, and the purpose of the \$112,000 in additional moneys was for his compensation when he was retiring in the year 1989 in this fiscal year.

Now, Mr. Speaker, if the Provincial Auditor advised the Minister of Finance and the Department of Finance of his intention to retire, the hon. member from Regina Centre now somehow comes to the view that there was a devious plot here to ask for this guy's resignation. Why would you ask for a resignation of a guy who has told you six, seven months before that he intends to retire that year, Mr. Speaker?

And that's what the hon. member tries to make. The hon. member does not make his point.

Some Hon. Members: Hear, hear!

INTRODUCTION OF BILLS

Bill No. 40 — An Act to amend The Public Utilities Easements Act

Hon. Mr. Hodgins: — Mr. Speaker, I move first reading of a Bill to amend The Public Utilities Easements Act.

Motion agreed to and the Bill ordered to be read a second time at the next sitting.

Bill No. 38 — An Act to amend The Saskatchewan Mining Development Corporation Reorganization Act

Hon. Mr. Hodgins: — Mr. Speaker, I move first reading of a Bill to amend The Saskatchewan Mining Development Corporation Reorganization Act.

Motion agreed to and the Bill ordered to be read a second time at the next sitting.

Bill No. 39 — An Act to amend The Statute Law

Hon. Mr. Andrew: — Mr. Speaker, I move first reading of a Bill to amend The Statute Law.

Motion agreed to and the Bill ordered to be read a second time at the next sitting.

ORDERS OF THE DAY

SPECIAL ORDER

MOTIONS

Point of Privilege — Report of the Provincial Auditor

Mr. Romanow: — Mr. Speaker, I'm saddened to have to enter back into this debate, but in the light of the circumstances before us, there is no other option. Mr. Speaker, I believe we have an unprecedented situation in the Saskatchewan Legislative Assembly, if not an unprecedented situation anywhere in Canada and the Canadian commonwealth.

The situation is, in a nutshell, as follows: the provincial government has received a Provincial Auditor's report which is probably the most scathing report in the history of this province, if not anywhere in Canada.

It alleges, among other things, that the law has been broken. It alleges, among other things, total interference by the government — or at least not total, but widespread interference by the government. It alleges that the accounting procedures in the case of many Crowns and agencies are not in accordance with the general accounting procedures and practices. It says that now only 50 per cent of the government's work can be audited by the Provincial Auditor. At one time it used to be 90 per cent. And it says he's got a major problem with the appointed auditors, the private, fee-for-service commercial enterprises who are doing the auditing for many of the Crown corporations and for the department agencies. He in effect concludes, the unprecedented nature of the report, that he is no longer able to do his job as the Provincial Auditor. Those are the facts.

Mr. Speaker, this is not an issue which is an issue only limiting itself to the members of this House or to the people in this legislature. This is an issue which affects every voter and every taxpayer in the province of Saskatchewan. Because the Provincial Auditor, I say to the voters and the taxpayers, is your watch-dog as to how money is spent. He is your watch-dog as to whether or not the passing of accounts has been proper, whether it's been in accordance with the statutory provisions.

And when he says that only 50 per cent of the passing of the accounts of this government can be audited properly because the remaining 50 per cent has been denied to him wrongfully, Mr. Speaker, not only is the Provincial Auditor incapable of his doing his job, what is basically being told to the voters of the province of Saskatchewan is this: there is nobody, nobody who is doing the independent job of auditing every year, as every small-business man knows, as anybody knows — any commercial organization, any social organization, any charitable organization who knows about this — there is nobody who can effectively carry out an audit of the year's activities of the government.

Put yourself, Mr. Speaker, in this position. If you were a member of a charitable organization — let's say you're a member of a Kinsmen Club — and every year they've got to audit to see what the funds are coming into the Kinsmen Club, and the Provincial Auditor — scratch the Provincial Auditor — an auditor came to that organization and said, members of the organization, I am no longer able to do my job; I am no longer able to do my job because the Minister of Finance refuses to give me access to those books. I am unable to do my job because the government, through its other manifestations, its other activities, the Kinsmen Club says, I cannot have access to those books, I can no longer do my job. In effect, Mr. Speaker, what that report says, following my example of the Kinsmen Club, is that there can be no longer an audit, or, translating it to this legislature, there is no such thing as a Provincial Auditor.

Contemplate what I say: no longer an effective Provincial Auditor, Mr. Speaker. No wonder *The (Toronto) Globe and Mail*, talking about that report of the Provincial Auditor's, describes the Premier's government as a shabby, furtive government as a result of that circumstance. Those are the words used by their newspaper, *The (Toronto) Globe and Mail*, not by me — a shabby and furtive government.

Now what's the government's response, Mr. Speaker, under the circumstances? Under the circumstances, this is obviously a very damning report which would be very difficult for any government to answer. But it's got one of two choices. It could say to the Provincial Auditor and to the legislature and to the people of the province, it could say this. It could say: look, we've made errors; we're going to issue a directive now that the information that the auditor requests be made available.

It could say that we are going to take corrective action with respect to these various examples that the auditor has shown. It could do a number of things which would indicate that the auditor's criticisms, although stinging as

they may be, they are taking steps to correct and to make proper.

They could have done that, but they didn't do that, Mr. Speaker. Instead, what they did is they launched on an attack which is the subject of this motion of privilege. We now have two against this Minister of Justice — two arising out of the same incidents against the government of the day. Instead, what they've done is they've launched a stinging attack alleging impropriety.

(1445)

We don't know what kind of impropriety it is, whether it's criminal impropriety because the auditor was trading pension package for a good deal in the sense of an amended report to help out the Premier, whether it's that kind of impropriety; or whether it's impropriety relating to the breach of the statutory obligations of the Act; or whether it's some sort of other generalized impropriety.

We've had, over the last four or five days, the Minister of Justice taking every one of those interpretations. It wasn't us who made those allegations. It was the Minister of Justice who got up on Friday — and by the way today the record will show, I am sure, repeats the allegations that that auditor's report is tainted because the conditions which were attached were conditions which the Minister of Justice of this province says is improper.

They chose the course of action of attacking the Minister of Justice. That is the line that they took as opposed to the approach which they ought to have taken, and that is, namely, to see where this report could be rectified and could be amended.

And what does it all hang on, Mr. Speaker? It all hangs on the issue of something called the special warrant. And the situation is this. In December of 1988 the Provincial Auditor told the Premier and his government that he was contemplating retirement and he wanted to have in his budgetary provisions at that time, in December of 1988, sufficient funds to look after the retirement package and the early departure, if that was the case.

He was told, according to the package tabled by the auditor, by the treasury board people, that a special warrant should not be granted right now, that what he should do is he should have that special warrant at some later date, at some later date in the calendar of the government's. That is when the issue of retirement arose. It did not arise at the time of the filing of this damning Provincial Auditor's report. In fact, that doesn't come until sequentially several months later down the road, in April.

Then in April of 1989, Mr. Kyle, the lawyer for the Conservative government opposite, approaches the lawyer for the Provincial Auditor again with the question of the retirement — not the auditor, but now Mr. Kyle raises this. And I think this is an important sequence of events chronologically.

What was it that prompted the government to remain silent from December 8, 1988, at the time that the Provincial Auditor himself voluntarily, in the absence of

not this atmosphere of the Provincial Auditor's report — what was it that from December 8 to April 18 kept the government silent and everybody silent on this resignation issue and the retirement issue?

I tell you what I think took place, Mr. Speaker. What happened was that by that time, on April 18 of 1989, the government and the Premier opposite had already received a draft copy of the auditor's report, this damning auditor's report, which report says in effect that the government broke the law, the government interfered, the government refuses to fund, the government has got a mess on its hands, a mess of waste and mismanagement and incompetence — millions of dollars unaccounted for. They had that report on April 18.

Then all of a sudden, on April 18 or thereabouts, the lawyer for the government raises anew, when nobody else raised it, the question of Mr. Lutz's retirement, to which Mr. Lutz then engages into the conversation on that issue by virtue of the initiative being started by the provincial government.

Now all of this, Mr. Speaker, are the facts of the situation. Mr. Lutz did nothing that he is not entitled to receive by statute. What the Provincial Auditor sets out by way of retirement and severance package is there. He could not negotiate anything else; it is a statutory provision. There's nothing that he could gain from this thing — nothing whatsoever.

But on Friday the Minister of Justice suggested . . . no, I don't say suggested, said out and out that it is improper, and indeed it would be improper if that's what the auditor was doing, that amongst other things the severance package and the retirement package was a condition precedent for changing that damning and searing Provincial Auditor's report.

I say that that's an impropriety all right if it took place. I say, however, it was not an impropriety because it did not take place, and the Provincial Auditor's report is evidence of that yesterday.

Some Hon. Members: Hear, hear!

Mr. Romanow: — But in any event, Mr. Speaker, in any event, even in today's question period, the Minister of Justice says there's nothing wrong with this talk about the retirement. He admits that himself. I think the record will show he says no one objects to the fact that the Provincial Auditor is talking about retirement. He's 64 years of age. He wants to leave the office in a strengthened position; he wants the loose ends tightened up. There's nothing wrong with that. The Minister of Justice himself says there's nothing wrong with that, and yet he still clings to the notion of impropriety.

There's a gross contradiction of what's happening here. In fact, Mr. Speaker, the whole history of the government in this case is one of confusion and obfuscation.

When the Provincial Auditor's report was tabled last week, Mr. Speaker, the first response of the Premier and the Minister of Finance was very simple. That response was, it's a turf war between accountants — remember

that? — bean counters who were worrying about what beans to count and what beans not to count. It was a turf battle. That was their first defence.

When that didn't work, then they trotted out on Friday the scurrilous accusation that the auditor somehow was pulling his punches with respect to this report or, more accurately, would change the report if the conditions that he set out were agreed to. Thus they impugned the integrity of the auditor; thus they impugned the office of the auditor; thus this special privilege motion which you have permitted — rightfully so, Mr. Speaker — is being debated before the legislature in the province of Saskatchewan.

And when that defence backfired, as it backfired, then they said on Tuesday, oh wait till you get the special package proposal coming down from the auditor. Wait till that comes in. The suggestions yesterday in question period to me were, and the answers that I directed to the Minister of Justice, the answers were, oh don't you worry. Wait till that loaded gun, that smoking gun comes out about the Provincial Auditor's special proposal package.

And, Mr. Speaker, here we have it — *Special Report by the Provincial Auditor*, which details in every step and every document shown there. And what does it show? It shows that the process of discussion was initiated by the government after it had notice of the damning report. The question of retirement was initiated by the government after it had the report and the damning nature of the report.

Everything that the Provincial Auditor did, had to do with the integrity of his position, which was the revelation of the facts, the independence of the auditor's office and his position, and as well the proper succession which now is established in Saskatchewan, being an internal succession. Everything that he says here is proper.

And the Minister of Justice, of all people in this House, should know that it's proper. And if the Minister of Justice stands by his provision that it is improper, then it is incumbent upon the Premier of the province of Saskatchewan, or the Minister of Justice, to do one of two things — either to refer this to the appropriate authorities for a complete investigation . . . Maybe there's more factual evidence that should be figured out here and that hasn't been tabled. They've got to do that and carry out a complete investigation. Or in the alternative, the Premier has got to go outside this legislature and repeat those allegations so that Mr. Lutz will have his day in court to defend it.

The Premier has got to stop his silence. They've either got to do that, or in the alternative, Mr. Speaker, what they've got to understand is that after all of these failed defences, after all of these scurrilous attacks, it's all for naught. The case that they have constructed is a case of a house of cards. It's a spurious attack, and what they ought to do is the right thing, which is to apologize. And what the Premier ought to do is to get the Minister of Justice to resign. That is the only solution at this stage of the game.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Now, Mr. Speaker, those are the clear facts of the situation. We know that to be the case. No other reasonable interpretation by anybody, except the back-benchers opposite — I hope they've read this report — nobody else opposite here would give any other interpretation except that, from the Provincial Auditor's report, and yet they still dig in.

Now, Mr. Speaker, what is the justice of the situation? Are we going to allow a situation where a servant of this Assembly of 30 years can be attacked and maligned and comments made in a misrepresented way about his activities without any recourse? Are we going to settle for that? And, by the way, in the same circumstance, both the Premier and the Minister of Justice ducking any kinds of statements publicly about what they've said inside the House, therefore also denying the Provincial Auditor a chance to rebut there too. Are we going to acquiesce to that kind of a system in the province of Saskatchewan? All of which, of course, would not only destroy, finally, the Provincial Auditor, but, I think, for some political reasons, would try to get the issue off this damning report. Are we going to allow that, Mr. Speaker?

Well I tell you, sir, that on this side of the House we say that that is not only improper, that not only does that break the traditions of this Legislative Assembly, I say to you, Mr. Speaker, that the Premier and the government are not going to get away with it — they are not going to get away with it.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Because the simple question that has to be asked, Mr. Speaker, is: who will be next? Who will be next of your staff and your servants, Mr. Speaker, who will be maligned in this same way in the face of these damning and searing indictments of this report? And, Mr. Speaker, they are damning and they are searing indeed — very, very damning and very searing.

Here's a situation, Mr. Speaker, in the report where the Provincial Auditor talks about \$2.2 million of dental equipment. You recall, Mr. Speaker, that the Premier opposite and the government opposite privatized the dental program. Contrary to our objections, they privatized it; \$2.2 million of dental equipment, according to the Provincial Auditor, is given over to the property management corporation for the property management corporation to give a response, for the property management corporation to handle, by way of sale, and to account for these funds. That is the situation which takes place.

What does the auditor say under the circumstances? The auditor says that he doesn't know what amount of the equipment was auctioned off, and he says, at the same time, he doesn't know where the money has gone, Mr. Speaker. This is the province of Saskatchewan in 1989? Does not anybody in the government side opposite have concern about what happened to \$2.2 million? In whose pockets are those \$2.2 million? Where is it? Why is it that the Provincial Auditor can't account for that? Is there nobody on the front benches . . . the Minister of Public Participation, is he not interested in asking this question? Is not the member from Regina Wascana interested in

asking this question?

Have you asked in caucus what happened to \$2.2 million, Mr. Member . . . (inaudible interjection) . . . He says he's asked the question, and he'll give it to us. That would be interesting. He is prepared to give us the answer, Mr. Speaker. He's prepared to give us the answer, but he's not going to give it to the Provincial Auditor, the answer. That's what he says.

He says that I should accept his words, but I should not accept the audited words of the Provincial Auditor in this regard. He says that his statements are going to stand up to the scrutiny of the light of day, but he will not allow the Provincial Auditor to check out and verify those accounts. That's how damning this is.

Do you know what the people of Saskatchewan are saying, Mr. Speaker? They're saying that there's a government which has no captain. It is rudderless. It is trapped in mid-Atlantic ocean. It's in the midst of an economic storm, and it doesn't know which way to go. There's a captain who's lost his compass; his crew is jumping ship. Nobody here knows which way to go.

Well the members opposite laugh. They laugh at \$2.2 million. They laugh at a situation where money is collected from aircraft that the government doesn't even own. They laugh at a Provincial Auditor's report that says public property is rented, public property is rented from the property management corporation and no one knows the contracts or the terms of that public property. No wonder the Provincial Auditor says that he's got nowhere else to go but to certify that he can no longer do his job.

Where in the world in the Commonwealth nations is this kind of a report, laid before the legislature of the province of Saskatchewan? And where, Mr. Speaker, is the conscience of those people opposite? Where is their sense of decency and morality? Where is their sense of propriety? Where is their sense of commitment to the Provincial Auditor?

They are so arrogant, Mr. Speaker, they are so arrogant and so out of touch with the interests of the province of Saskatchewan that one can only conclude that they don't care what happens to the province. They're not here for a long time any more; they're only here for a good time. That's their position.

Some Hon. Members: Hear, hear!

(1500)

Mr. Romanow: — Mr. Speaker, I say to the people of the province of Saskatchewan that today, when we got up and asked for the Minister of Justice's resignation, we did so with good cause, and we didn't do it precipitously; we didn't call for it on Tuesday. In fact I suggested on Tuesday in my remarks, when I first took part in this debate, I said to the minister and to the government, reconsider your comments and maybe you'll reconsider your statements. Do it over the weekend. They didn't.

They came back on Tuesday with the so-called proposal package, the special proposal package. They escalated

the attack. Yesterday, again the Minister of Justice repeated these allegations — unfounded and unsupported allegations. We had no choice, Mr. Speaker, but to come back today in the light of giving the government all of the opportunities and options to do what has to be done, to do what's right; we had no choice but to ask the Premier to defend the integrity of his government and to get the Minister of Justice to resign.

And I say, Mr. Speaker, that when the Premier of this province does not want to protect the integrity of his government, then there is no integrity left in his entire government or cabinet operation.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, this is a grave issue. It's a twofold issue: one is what they're doing to the Provincial Auditor; the other issue of course is the Provincial Auditor's report.

And I have to ask this question, Mr. Speaker, before I take my place in this debate. The question that I have to ask is this: why in the world are these people doing this? Why in the world are they embarking upon an attack on a civil servant of 30 years or so? Why in the world are they weaving a fabric of tissue-thin interpretations and misinterpretations out of a report, which everybody knows the interpretations are false, why are they doing this, Mr. Speaker? What is the motivation for doing this?

I don't know what the motivation can be except onefold, and that is that there must be such a financial mess that they're sitting on. They're sitting on a pot there which is smelling to high heaven; a pot of waste and mismanagement and incompetency of deals which can't be verified by the Provincial Auditor; of accounts which aren't being passed; of information which is being denied contrary to the law. They must be only doing this, Mr. Speaker, because there is a worse penalty for them to pay than the penalty they're paying for this current course of action. And the worst penalty, and the worst penalty that they fear, Mr. Speaker, is that if ever that cesspool of waste and mismanagement should be revealed to the daylight, the cesspool of incompetence and waste and mismanagement, this government will never, ever get re-elected — in 100 years would be too soon in the province of Saskatchewan.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, we know where the incompetence and the waste and mismanagement are located by way of the Provincial Auditor's report. But I want to say as I take my chair when I ask this question, why are they doing this? because in my judgement this is a people issue. This is not only an issue for Roy Romanow or . . . excuse me, for the member from Riversdale or the member from Qu'Appelle or the member from Lumsden, this is an issue involving all the people of the province of Saskatchewan.

I say to the public out there who may be watching this debate: if you cannot be sure of where your government is pumping money into privatization, what good PC-style privatization? If you can't be sure where the money that

you are paying through your hard-earned taxpayers' bucks is being spent, if they can't account for \$2.2 million of dental equipment to the auditor — I'm not saying to the member from Wascana, he'll buy almost any solution or any answer that they give him; I'm talking to the independent auditor — if you can't do that, I say to Mr. and Mrs. Taxpayer, you have lost control of this government.

It's a government on a spending spree of waste and incompetence and mismanagement, a government which has run amok, a government with no leadership, a government with no principles, a government which is prepared to destroy institutions and people. And I say to you, Mr. Speaker, we on this side are not going to agree to that. We on this side oppose that. We on this side say this privilege motion must pass and must pass unanimously in order to restore the integrity of this institution, Mr. Speaker. Thank you very much.

Some Hon. Members: Hear, hear!

Mr. Brockelbank: — Mr. Speaker, I rise to take part in this debate on the motion before the House today, and I want to take some opportunity to discuss the . . . and differentiate between the two motions that are before the House today.

Before doing that, Mr. Speaker, I think it goes without saying that I've had a fair long experience in this legislature, and of many years. And I find that in my years of experience in this Assembly, Mr. Speaker, what we see before us now is unprecedented. It has never happened before in the Saskatchewan legislature, and it's unlikely that it's happened in any other legislature in Canada. So what we have is a serious, very serious situation. I suggest that it's unprecedented.

What we see at this time is we see government programs in disarray. And I need only mention the sell-off of SaskPower Corporation, and where that situation sits at this moment — the people rejecting it; the government attempting to force it. The government, in contradiction with its own control agencies in the province of Saskatchewan on that very issue, it's not to mention in contradiction with the people of Saskatchewan and in contradiction with this legislature, this government is in disarray with their government programs.

The government's legislative conduct is open to question. And in this area, Mr. Speaker, I need only mention the government's attempt to ram a change of the rules through the legislature of Saskatchewan. The history of this province, as far as amending the rules that govern this Chamber, has been that it has always been done in a committee outside of this Chamber by the members of this Chamber. It has been done away from the heat of battle, away from the verbal slings and arrows of this Chamber. And we've always come up with a report which has, by and large, been accepted by this Assembly, to the best interest of this Assembly, and consequently to the interest of the people of Saskatchewan. So we see the government's conduct in this Assembly is open to question at this time.

The government's legislative program — well, Mr.

Speaker, we need only to look at the order paper. There are two Bills that have been passed, up until today, and they both deal with interim supply.

The Speaker: — Order, order, order. I have given members some latitude in order to make their points, as members know. However, I believe that the hon. member is straying from the motion before the House, and that he is getting into a different topic. The motion deals with the lack of information, the alleged lack of information given to the Provincial Auditor to carry out his duties. And I'd like to bring that to the attention of the hon. member.

Mr. Brockelbank: — Thank you, Mr. Speaker. I appreciate your guidance on this. What I'm attempting to show here, Mr. Speaker, that this . . . what is happening here with regard to the auditor is not some isolated incidents in this government's array of actions in this Chamber or elsewhere.

It's not an isolated example. What we have is, across the piece we have examples which will show that this government is in disarray, not only with regard to the Provincial Auditor and the auditor's report but in a variety of other areas. And I've only made brief passing comment on each of those areas, Mr. Speaker.

The legislative programs of the government, two Bills passed, today a few non-controversial Bills going by this Chamber. That area is also in disarray the same as the area of disarray between this government and the Provincial Auditor about how the money of the taxpayers of Saskatchewan is spent. Government management, it's a question of cover-up. This whole auditor's report can be related back to the cover-up of this government. This has been going on for a number of years, Mr. Speaker, and I'll spend some time dealing with that.

As I said, we have two motions dealing with privilege on the order paper, and it's important for the people of Saskatchewan that they distinguish between those two motions. The first motion which we're discussing here today, of course, is listed under special order of the agenda for today, and it reads:

That this Assembly regrets that the Provincial Auditor has been impeded in effectively carrying out his role to watch over the public purse for the Legislative Assembly, and that this Assembly direct the Government of Saskatchewan to make available full information, and the necessary co-operation, in order to allow the Provincial Auditor to fulfil his legislative responsibilities as specified in the statutes of Saskatchewan.

As specified, Mr. Speaker, in the laws of this province. So what we have here is a discussion of privilege, where it is said that the government is interfering with the laws of this province in the way it conducts itself. That is important that everyone understand that.

Opposed . . . and I don't intend to spend time dealing with it, because I can when I discuss the other motion. But the second motion which is before this House, the second motion of privilege . . . and this is what makes it unprecedented — two motions of privilege on the order

paper at once, one following the other.

The second one, which was granted on May 23, Mr. Speaker:

. . . condemns the Minister of Justice for having breached the privileges of this legislature by his unacceptable and unjustifiable criticism of the Provincial Auditor.

And it goes on, "and call for an apology and resignation of the minister."

It happens, Mr. Speaker . . . and I think all members here understand this, but perhaps the public at large do not have a full grasp of the situation. The situation is this: that the Provincial Auditor and his office are completely entwined with the *Public Accounts* of the province of Saskatchewan. You do not discuss one without discussing the other.

And as a consequence, what we have is the auditor's comments on how the province conducts its business affairs, or the business affairs of the people of Saskatchewan, being questioned by the Provincial Auditor. And where these are examined, by and large, not only with the auditor's report but in *Public Accounts*, where all of the expenditures of the government are supposed to be listed in proper form. And the auditor has something to say about that as well.

Of course in the beginning, thank you, Mr. Speaker, for your ruling which allowed this question of privilege to go forward, but I feel that you felt secure, Mr. Speaker, in the knowledge that there was precedent galore to support your ruling, precedent going back hundreds of years in the parliamentary system under which we operate, which indicated quite clearly that you were in order in recognizing that there was a case of privilege here which should be discussed by this Assembly.

This particular motion which we're discussing, which I read earlier, arose because of statements recorded in the *Report of the Provincial Auditor* ending the period March 31, 1988.

Now on the question period where the matter came up on page 1246, or prior to that on page 1245 — the beginning of the question period on May 19, 1989 — the Leader of the Opposition raised questions about the Provincial Auditor's report that I'm discussing now. And the questions were directed to the Premier, and the Minister of Justice responded on behalf of the government. And it was very shortly after the Minister of Justice began responding that he raised the question of public accounts in response to the question about the Provincial Auditor, and about the whole subject which is before us. The Minister of Justice, the member for Kindersley, as reported on page 1246, in saying:

Mr. Speaker, the proper forum by which to call witnesses is the Public Accounts Committee. The Public Accounts Committee, which is now, I might add, open to the media, which it wasn't prior to the 1982, have the right to call witnesses to deal with this question. They can call the

Provincial Auditor; they can call anyone else they wish, Mr. Speaker. And the members of this side of the House are perfectly . . . stand ready, willing to call anyone to that Public Accounts Committee to deal with this particular auditor's report.

So it's clear that the understanding of the Minister of Justice, as well, is that the auditor's report and the Public Accounts Committee are intertwined, and one really cannot be discussed without discussing the other.

Throughout the Provincial Auditor's report, Mr. Speaker, there are general and specific condemnations of this government's procedures, citing chapter and verse where complete information wasn't provided; citing where correct information wasn't provided; citing where timeliness of information wasn't adhered to as it should be.

(1515)

It is my intention to deal with specific examples later during my remarks, Mr. Speaker, on this aspect of the question.

I want to deal for a moment, Mr. Speaker, with the government's program relating to this whole area a number of years ago, and which relates directly to what they're doing today but is contrary to what they're doing today. In 1982 the government put forward its policies, as political parties do from time to time, and they have a brochure out in 1982. It's called "PC Policies for Good Government." And the subheading that I want to refer to specifically, which is on the subject which we have before us today, Mr. Speaker, is government management. That's the subject we're talking about — government management and the report thereof.

First of all, under government management they say they want to ensure efficient management of Crown corporations and provide service at cost to the people. Well that's not immediately relevant to this subject under discussion. They go on to say under government management, "Consumers will be protected by the Public Utilities Review Commission." And we're all aware of what's happened to that. The government has done away with it.

The next one is of utmost interest to the people of Saskatchewan, and I'm sure it was at that time. And it's even more a searing question in the minds of Saskatchewan people at this time. It says — the next point in the PC policy in 1982 said, Mr. Speaker, "Protect taxpayers' money by ensuring independence of the Provincial Auditor." Can you imagine that, Mr. Speaker?

Today we have a frontal attack on the Provincial Auditor, his office. We have lack of information in the *Public Accounts*, incorrect information in *Public Accounts*, lack of timeliness of filing reports by this government. And they say, in 1982, protect the taxpayers' money by ensuring the independence of the Provincial Auditor. It's hard to believe how times have changed in Saskatchewan.

Open the books on government business. Well that is

very hollow when we look back at it today, because if anything, this government has closed the books on government activities. It's recognized not only by the people in this Chamber but it's recognized by the media across Canada. People have referred to articles in *The Globe and Mail*, and it's also in Saskatchewan papers about this government has in fact closed the books on government business.

And another point they raised is to establish freedom of information. Well, Mr. Speaker, they haven't done that either, and that was over seven years ago. They have 1, 2, 3, 4, 5 points under government management, Mr. Speaker. Every one of them has been broken by this government. And we see the culmination of that today while the discussion of this motion of privilege is under way.

It's interesting to note that the . . . in 1981 the member for Kindersley was a member of the rules committee of this particular House. And I have a copy of the rules committee report in my hand, which was tabled April 21, 1981. Made a number of recommendations too varied to go into at this time, Mr. Speaker, but I do want to take an opportunity to refer to a special submission that the member for Kindersley — the member for Kindersley — the Minister of Justice, made to this rules committee before they brought in their final report, and in fact rose and spoke on it in the House when the final report of the committee came in.

The member for Kindersley's submission to the rules committee of that day was entitled "Submission to the Committee on Rules and Procedures," and his name is on it, and it's identified as B-14 — B-14. And he cites what the problem is as far as the member for Kindersley saw it.

And I'll read part of the first paragraph which lays out the problem. And this document is available, so that if anyone feels that I'm not quoting properly from this document they may obtain it. It's in the records of this House; it's available to anyone. He's talking about the bureaucracy, the member for Kindersley was talking about the bureaucracy of government. And you have to keep in mind that he was sitting on this side of the House at that time, not on that side. He goes on to say:

The fundamental basis of our system of responsible government, i.e., that the legislature will control the public purse exists only in theory, and that meaningful reform cannot proceed unless a more meaningful information system is developed.

This is the line that the Progressive Conservative Party spouted in 1982 in their election program, that they would bring forward freedom of information, they would support the auditor, and they would be free and open with the people of Saskatchewan.

The member for Kindersley goes on — this apostle of freedom of information, as I refer to the member from Kindersley — proposals for consideration, part way down the first sheet, the first page of his submission:

There is a need for meaningful freedom of

information legislation. Without this, or a similar reform, the debate in and the security of parliament will always remain ineffective. I believe this can be accomplished without sacrificing ministerial responsibility and individual privacy.

So the minister was a strong advocate as he was a private member at that time on the other side of the House.

This member goes on to suggest something about the Public Accounts Committee, relating as well to the Provincial Auditor. On the second page of his submission to the committee, entitled "Upgrade legislative committee system," subsection (b) Public Accounts Committee:

This committee would remain in much the same form as present. However, there should be a close working relationship between this committee and the new committee of finance and economic affairs.

This is a committee that the member has suggested.

It would be expected that both committees would use the staff provided by the legislature and under the jurisdiction of the Clerk of the Assembly.

Can you imagine that, Mr. Deputy Speaker!

This committee should be upgraded by the introduction of a new Act for the Provincial Auditor (a new Act for the Provincial Auditor) dealing with comprehensive auditing.

If this auditor, as suggested by the member for Kindersley when he was making a submission to the rules committee, was allowed to have comprehensive auditing, his report, I suspect, would be several times thicker than it is right now.

So the member for Kindersley suggests that the Provincial Auditor should have comprehensive auditing, and also make the Provincial Auditor's report and the *Public Accounts* automatically referred to this particular committee.

And the member goes on to suggest that it should be open to the media. Well I intend to deal with that a little bit later on, Mr. Chairman.

He goes on with some further ideas, but I want to get to the comments that the member for Kindersley had in his personal submission to the rules committee in 1981, which culminated in the 1981 rules committee report. And he says:

The committee on internal economy . . .

This is a committee that now exists, was adopted because of this rules' change, which was brought about not necessarily under this government but under the previous government.

The committee on internal economy, this would

again be borrowed from the Ontario and Ottawa models (the member for Kindersley says). Basically the committee would replace the budget bureau and treasury board as it relates to (and get this, Mr. Deputy Speaker) the Clerk's office, the library, the Legislative Assembly and staff, research and travel committees, as well as the Office of the Provincial Auditor.

So the member from Kindersley, who the other day in this House ridiculed the idea that the Provincial Auditor should be under the Board of Internal Economy, in his report in 1981 said that the Office of the Provincial Auditor should be under the Board of Internal Economy. So as it is convenient, the member from Kindersley changes his position on a number of issues. He's changed his position on his party's program, Mr. Deputy Speaker, quite clearly, because they've not carried out any of the party program that they had for good management, good government management. They've broken all the promises there. The member has switched his position on the Board of Internal Economy as it relates to the auditor.

So the question the public has to ask: can you trust them? Can you trust them? That's the question that has to be asked.

So much for the member from Kindersley, personal submission to the rules committee in 1981 dealing with the Provincial Auditor and the public accounts of Saskatchewan, a position which he has now completely reversed himself on, in which he attacks the Provincial Auditor, and his back is guarded by the Premier of this province. And we have to ask: why is he attacking the Provincial Auditor?

How else has this member from Kindersley and this government supported the Provincial Auditor in Saskatchewan. I have some figures here which show quite clearly what kind of support they give to the Provincial Auditor of this province. These figures are the figures for the budget of the Provincial Auditor in 1982 and in 1988. In 1982, the Provincial Auditor's budget was \$3.1 million — \$3.1 million. Unless the people of Saskatchewan say, well that's an awful lot of money to give to one person, namely, the Provincial Auditor and his staff, but you must keep in mind that the provincial budget at that time was \$2.8 billion. So we have to have a sufficient staff in the Provincial Auditor's office to oversee the accounting of \$2.8 billion.

So the Provincial Auditor's budget for his staff in '82 was \$3.1 million. In 1988 it's \$2.8 million. If you take into consideration the escalation in the cost of living over that period of time, from '82 to '88, you will find that the Provincial Auditor's budget has actually shrunk significantly beyond what it shows here in figures.

During that time, Mr. Deputy Speaker, from 1982 the staff of the Provincial Auditor's office was 72, and by 1986 the staff was down to 63. And this, according to this government, constitutes support for more information, support for the Provincial Auditor, an accounting of public moneys.

The auditor's budget is cut from 3.1 to \$2.8 million. His

staff, in less than that period of time, is cut from 72 to 63 staff. During that same time the provincial budget rose from \$2.8 billion to \$3.9 billion. So it's significantly less staff with significantly less budget.

The Provincial Auditor, under the Act which he operates, has an obligation to oversee the accounting for these funds, whether it's done by himself directly or whether it's done by private auditors, which he has to satisfy himself that they have done the job properly. And that's what the auditor's report is about. That what the auditor's report is about — it's an accounting of how the money's spent.

(1530)

In 1988-89, \$3.9 billion, that was the estimated figure. So that shows you quite clearly that this government has not backed the Provincial Auditor either in philosophy or in finances to carry out his responsibility.

Clearly, the public has to ask: can you believe them? Can you believe this government, in a variety of fields, but in this case the Provincial Auditor, how they deal with the Provincial Auditor?

There's been other changes come about under this government. And to show that it's not just an isolated case with the Provincial Auditor where they've broken their promise, on their election promises they've broken them relating to good management and good government, and accounting, freedom of information — they've broken all those. PURC (public utilities review commission) — they've done away with that. As soon as it got in their way, they did away with it.

They've broken their promises in many areas. And this leads to the crux of the auditor's report about how the money's spent. On sales tax, they said: we'll eliminate sales tax. Well people will be quite familiar that the sales tax has gone up from 5 per cent to 7 per cent. So this is not an isolated example which has led to the kind of report that the Provincial Auditor has put in. There's broken promises littered along the way.

Gasoline tax — they said they'd abolish it. Gasoline tax is back bigger than ever.

The Deputy Speaker: — Order. The motion before the Assembly ... I'd like to ask the member from Regina Elphinstone to be quiet while the Speaker is on his feet, and I'd ask the member for Saskatoon Westmount to keep his remarks to the motion before the Assembly.

Mr. Brockelbank: — Mr. Deputy Speaker, I am making my remarks as closely as I can to the subject before us, which is the accounting of the expenditure of the public money and the disaster that it has shown to be and why we got into that disastrous position.

I think it's necessary that we examine that, because the Provincial Auditor is dealing with a report here that runs into the billions of dollars. And it's a question of accounting — it's a question of accounting. And if in fact the government is breaking their promises, instituting new taxes at the same time going into debt, it's going to have an effect on the public accounts. And I think it's

quite clear, Mr. Deputy Speaker.

They said, we're going to reduce income taxes. Well that's going to affect a budget, and it's going to affect the auditor's report, eventually. It's going to affect the financial position of the province, and that's what the Provincial Auditor's reporting on — the financial position of this province and the debt that they've got into.

Well it's quite clear, rather than reduce the income tax, they've increased it with the flat tax, Mr. Deputy Speaker. So they haven't kept their promise. And this all adds up to the kind of report and the kind of cover-up we're being treated to by this particular government in its attack on the Provincial Auditor.

The question has to be asked by the public: can you believe them? I think the answer is a resounding no! they cannot be believed. And the auditor shows that.

This government, over a period of a few years, eight budgets which the Provincial Auditor is accounting for, in part, has gone from a surplus of \$139 million to an accumulated debt of \$4 billion. This government is in a desperate financial situation. And in their view, desperate situations demand desperate actions. And we see the attack on the Provincial Auditor and his report as being a desperate situation, a desperate attack by this government.

Can you expect a government who tells you before the election that the deficit's going to be \$389 million, and after the election's out of the way and they've won, tell you it's 1.2 billion, can you trust them? I ask the same question about their attack on the Provincial Auditor. Can you trust the sincerity of their attack on the Provincial Auditor? And those questions have to be asked by the public.

Mr. Deputy Speaker, we're not talking about petty cash. We're not talking about the petty cash fund. We're talking about billions of dollars, billions of resource funds, of taxpayers' dollars that have to be accounted for by the Provincial Auditor, under the legislation which he was created — under that legislation. I think it's clear that the people, the taxpayers of Saskatchewan, have a problem here. The taxpayers of Saskatchewan have a problem.

I want to take some time to deal with the auditor's report — I have my copy here, Mr. Deputy Speaker — deal with some sections of this auditor's report. On page 1 under introduction, the Provincial Auditor has this to say:

Saskatchewan's parliamentary system of government is based on the principle of rule of law.

In other words, if there is a principle of rule of law, then there's a consequence if you break the law. That's the corollary of it. There's a consequence if you break the law:

Compliance with the law is critical to the entire system.

I don't think a truer word could ever be spoken in this

debate than the words that the auditor puts in the introduction to his report this year. He says:

Compliance with the law is critical to the entire system. Because of the importance of this principle, much of this report is about instances where the laws have been contravened.

The words of the Provincial Auditor:

The law requires the Provincial Auditor to report where, in his opinion, the management of the public money was deficient.

And this is what the Provincial Auditor does in an ever-increasing, bigger auditor's report:

Reporting in this manner does not give credit to all of the cases where my audits found public money was properly managed.

In other words, he said, I'm not going to spend my time telling you where the money was properly spent, because that would be a waste of my time and your time. He says, I'm going to tell you where the problem areas are. And the Provincial Auditor most certainly does that in this report.

Thus, this type of reporting may be viewed by any government of the day as unfair.

He suggests that the government may think, well, it's unfair because they didn't say what a good job we're doing; they just pointed out where we're making mistakes. And I appreciate that attitude by the Provincial Auditor, and I appreciated it when I was in government, that the Provincial Auditor didn't waste time with flowery paragraphs, saying what a great job the government was doing in the areas where it was obvious they were doing a good job. But he told you where the problems were — he told you where the problems were.

However, this method of reporting highlights deficient practices so members can direct their attention to matters that need their time.

There's the rationale for the type of report the Provincial Auditor has.

Over the years, it has been my experience that in most cases . . .

This shows you that the Provincial Auditor is a reasonable person. He's a reasonable person, although sometimes in government we tend to think that he's a bit unreasonable. But by and large, the provincial auditors of Saskatchewan have been reasonable . . . (inaudible interjection) . . . I notice, Mr. Deputy Speaker, the member for Weyburn hasn't seen his veterinarian yet, because he sits on his seat and talks. He should know the rules of this House say that he has to be on his feet to talk. And I suggest that he see his vet, because maybe his vet can help him because he's got a physical problem there.

Now to get back to the auditor's report, which is serious, as opposed to the member for Weyburn, who is not serious, I want to say what the auditor says:

Over the years, it has been my experience that in most cases where deficiencies in the management of public money were reported, corrective action was taken.

That's what the Provincial Auditor says.

The Provincial Auditor gives a summary of the current issues of importance, which is right at the beginning of the *Report of the Provincial Auditor* on page 4.

Chapter 2 is about the accountability process needing repair. The major issues are discussed and reported under the following headings:

Provincial Auditor: I cannot effectively carry out my role to watch over the public purse for my client, the Legislative Assembly. I recommend the process be repaired to require that appointed auditors and the Provincial Auditor work together on crown corporation audits as joint auditors or with some similar arrangement.

So there's the recommendation of the Provincial Auditor.

Also, there were a number of cases where I could not get information that, by law, I was entitled to receive.

Contrast that with the auditor's statement at the beginning where he says:

Saskatchewan's parliamentary system of government is based on the principle of the rule of law. Compliance with the law is critical to the entire system.

The auditor observes that:

. . . there were a number of cases where I could not get information that, by law, I was entitled to receive.

And this government, this government attacks him for that. This government makes a vicious attack on his office, makes a vicious attack on him personally, this servant of the Legislative Assembly — this long-time servant of the Legislative Assembly.

Further information is provided by the Provincial Auditor:

In my view, the Legislative Assembly requires more information about crown corporations, crown-controlled corporations and mixed corporations.

The public accounts are not complete, (not) correct or (not) timely.

The public accounts are where the members of this Assembly do a post-examination of the expenditures of the government. The Provincial Auditor observes that the public accounts are not complete, not correct, and not timely. So the very basis which were used to examine the public accounts or the expenditures of the government

after they've occurred is not proper, according to the auditor.

There were a number of cases where the tabling of annual reports and financial statements did not comply with the law.

So what we have here is a report by the Provincial Auditor that says that the government broke the law. And the government's reaction to this is to attack the Provincial Auditor, and that is something that will create problems for the taxpayers of Saskatchewan. An important situation has occurred here, and the taxpayers of Saskatchewan should be aware of it.

I want to go along a little further and read another part of the auditor's report which is pertinent to my remarks, Mr. Deputy Speaker. He goes on to detail somewhat some of his concerns about serving the Assembly:

The Provincial Auditor can no longer effectively serve the Assembly because he now sees the financial transactions of about 50 per cent of the public spending.

Only 50 per cent of the billions of dollars this government spends is the auditor able to attest to the accuracy of — only 50 per cent.

(1545)

He goes on with the second reason:

Because when reliance on an appointed auditor is not justified, it is no longer possible to carry out the work not done by the appointed auditor.

And he refers to certain chapters in the report. And he says finally:

Because I am denied access to information.

The Provincial Auditor says, according to the law under which he operates — namely, a law established by this body — the law is broken; he is not able to get access to information. The government's response is to attack the Provincial Auditor — a vicious attack on the auditor's office, a vicious personal attack on the auditor. That's the government's response to the auditor's report.

A number of other areas, the auditor goes on. He states, with regard to interference in his duties, on page 10:

If the Provincial Auditor is to be effective, the person held accountable must not limit what the Provincial Auditor may see and from whom he can receive information regarding public money.

I think that's a fair statement by the Provincial Auditor.

Information must be provided willingly and in a timely manner. If the process is to be effective, there has to be co-operation.

That's exactly what we said in the motion, Mr. Deputy Speaker. That's exactly what we said in the motion. And if

the people deny that motion in this House, then they're denying the law of this province. And we'll see where the law-abiders and the lawless stand when this issue comes to a conclusion. We'll find out where the law-abiders are and where the lawless are. That'll be important for the taxpayers of Saskatchewan. I'm sure they'll have very little difficulty in figuring it out.

He goes on, on page 10:

This need for the Provincial Auditor to have co-operation and the right to obtain information is set out in The Provincial Auditor Act.

That's just exactly what I said — it's set out in the law. But these people, these arrogant people across the way, when the Provincial Auditor carries out the letter of the law, attack him and launch personal attacks on him and attack his office.

And they're the people who said in 1982 they would enhance the position of the Provincial Auditor. It's ironic. It's ironic that the very person who makes a personal attack on the auditor is the person who said in 1981 that we must respect the auditor and we would even have comprehensive auditing under the Board of Internal Economy. It's ironic — the very same person from Kindersley makes the attack. He's the one handling the knife on the Provincial Auditor.

In my opinion (the Provincial Auditor goes on) . . .

Perhaps I'll go back and read just another section that I passed over, Mr. Deputy Speaker. On page 10, continuing, he refers to a section of The Legislative Assembly and Executive Council Act which states:

The Assembly is a court and has all the rights, powers and privileges of a court for the purpose of summarily inquiring into and punishing:

The second part of that:

assaults upon or interference with officers of the Assembly while in the execution of their duties;

And he goes on. The Provincial Auditor goes on:

Where the Executive limits the Provincial Auditor's ability to carry out his duties the accountability process is broken.

That's what the auditor says.

In my opinion, I have been interfered with in the execution of my duties.

The auditor says he's been interfered with. Who by? By the Executive Council, supported by the back-benchers of the PC Party. They attack him when he carries out the law. They attack him personally and they attack his office.

My administration of The Provincial Auditor Act is consistent with literature from the accounting profession.

So the Provincial Auditor's administration is not unusual; it's consistent with the literature from the accounting profession.

My administration is also consistent with the interpretation I provided in my September 30, 1987 special report to the Assembly.

It goes on to talk about the Crown Management Board. This is a very important area in the auditor's report.

As reported in my 1987 annual report, on September 17, 1987, the Minutes of the Board of Directors of the Crown Investments Corporation of Saskatchewan (referred to hereinafter as C.I.C.) contained the following:

"The Board confirmed their direction to the CMB (Crown Management Board) Management to not release any information to the Provincial Auditor pending further discussions among the Board Members."

So the board of a Crown corporation says, do not release information to the Provincial Auditor. That's what they say.

In my opinion, this action by the Executive is an interference with an Officer of the Assembly (observes the Provincial Auditor).

In addition, on April 12, 1988, my officials were refused access to the minutes of the board of directors of C.I.C. Therefore, I have not seen any minutes of C.I.C. issued since the November 12, 1987, Board meeting.

In June 16, 1988 these actions were discussed by the Standing Committee on Public Accounts.

During discussion, a Member was of the opinion that I had not followed "proper procedure" to obtain information about C.I.C.'s administration of public money.

The Member's view of this so called "proper procedure" was I had a professional and legal responsibility to initially route any requests for information through the appointed auditor of a corporation. This view was also expressed by the Executive.

I believe a "proper procedure" is a procedure which has the force of law. The law states the Provincial Auditor has free access to the files, documents, and other records of C.I.C.

So the Provincial Auditor cites the law. And for citing the law, he's attacked by people like the member for Weyburn. He attacks him. A member of the Executive Council attacks the Provincial Auditor, his office, and supports the member for Kindersley who has made the hypocritical statements at one point in his political career that he supports the auditor where he now attacks him with impunity. He attacks the Provincial Auditor.

The law states the Provincial Auditor has free access to the files, documents and other records of C.I.C. The law is consistent with accounting literature and parliamentary accountability on this subject.

It does not seem reasonable to me that by avoiding the letter of the law the Executive can determine what I can or cannot see, by saying I have not followed a "proper procedure" which the Executive alone defines. If the Executive can decide what and how I can examine, the Assembly does not have a watch-dog over government spending.

It's as simple as that. Is the Provincial Auditor a servant of this body, or is he a servant of the Executive Council of this government who has got us into a very serious financial situation in Saskatchewan, and now in desperation, at every turn attacks the Provincial Auditor?

I want to deal with some other sections of this report, which I referred to before, Mr. Deputy Speaker, and this deals with *Public Accounts*, subheading "Timeliness":

Complete, correct and timely information is necessary for the Assembly to question the executive about its actions.

The auditor states:

In my opinion, the *Public Accounts* are not timely and they do not provide correct and complete information to the Assembly.

My opinion is based on the following observations set out under the headings of *Timeliness, Completeness and Correctness*.

In my opinion, it is essential that the Assembly has information on last year's spending before it is called upon to authorize next year's spending.

It seems to be a reasonable statement by the auditor. I am sorry to see the member for Weyburn leaving. He must have tired of the . . .

The Deputy Speaker: — Order. Order. Members aren't to make reference to people's presence or absence.

Mr. Brockelbank: — Mr. Deputy Speaker, I'm afraid you interrupted me before I completed my statement. I was saying I was sorry to see the member for Weyburn leaving his seat; that's what I was saying before I was interrupted. And the member for Weyburn did leave his seat.

Now I want to get back to the report, Mr. Deputy Speaker, which I've been side-tracked from briefly.

The Public Accounts for the year March 31, 1987, were given to the Assembly on May 19, 1988, more than a full year after the end of the year (after the end of the fiscal year.)

In April, 1988 the Assembly was asked to authorize the spending for 1989, without

information on 1988 or 1987 spending.

So you see that the Assembly was asked to approve expenditures before they'd received the report on the previous two years' expenditures on how they'd been handled.

The Provincial Auditor goes on, and the Provincial Auditor is subject to a vicious attack by the member for Kindersley and the members on the Executive Council, supported by the Conservative Party and the back-benchers. A vicious attack, because the auditor says you should have in your hand the auditor's report before you're asked to approve another year's expenditures. That's not a heretical thought by the Provincial Auditor. It sounds reasonable, from the Provincial Auditor.

If the Assembly is to hold the Executive accountable it needs to repair the process so it receives timely information.

The Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants has stated:

The auditor quotes them as follows:

"Information should be timely. Financial statements issued long after the year end are of historical interest only. The useful of information in making decisions and judgements diminishes as time elapses."

The end of the quotation from the Canadian Institute of Chartered Accountants on timeliness of information which this government has ridden roughshod over.

And when the auditor has the temerity — the auditor, the servant of this Assembly, has the temerity to bring that up in his report, he is viciously attacked by this government in its arrogance; attempting, because they're in a difficult financial situation, to cover their tracks, to cover up — that's exactly what this administration's doing; it's quite clear.

Although the executive has given the Assembly part of the *Public Accounts* for 1985, '86, and '87, one volume for each year is missing. The auditor observes that for the years '85, '86, and '87, one volume is missing in each of those years. And he's attacked, he's attacked by this government because he says that, because he's drawing the law to their attention.

(1600)

What do we have here, Mr. Deputy Speaker? A collection of law-breakers? A government who specializes in law-breaking? I fear that's exactly what we have here, a government who breaks the law. In its April, 1975 report, as amended to the Assembly, the Standing Committee on Public Accounts recommended:

"Your Committee considered the question of the amount of detail now appearing in the Public Accounts text. Your Committee recommends that the levels for detail to be shown in the Public

Accounts be as follows:

\$20,000 per employee for wages and salaries (the detail would be shown)

\$10,000 for payments to suppliers and (the detail would be shown)

\$2,000 per person for travel *and that where the aggregate of any person exceeds the limits throughout all departments, this aggregate amount is to be also shown.*"

The Assembly approved the report.

This Assembly approved that report; those members approved that report.

The information requested by the Assembly was provided in the *Public Accounts* for each of the years 1976 through 1984.

So he observes that although it was not provided in one volume for '85, '86, '87, that prior to that time, from '76 to '84, it was provided. So this is not something new that the Provincial Auditor is requesting; it's information that was provided to the Assembly before. The Provincial Auditor is observing that it has not been provided for those three years in question and the members, with impunity, attack the Provincial Auditor.

The next topic the Provincial Auditor raises, which is of importance to us here in discussing the auditor's report, is completeness — completeness.

The Assembly and the taxpayers require a complete picture of the Province's finances: what is owned, what is owed, where the revenue comes from and how (the) revenue is spent. There is a law requiring this information (and he cites the law, he cites the law). Section 65 of The Department of Finance Act 1983 states:

"65(1) As soon as it is practicable after the close of the fiscal year, the minister shall cause to be prepared by the comptroller a statement of the public accounts for that fiscal year.

(2) The public accounts prepared pursuant to subsection (1) are to show clearly and fully:

(a) the revenue and expenditures of the Government of Saskatchewan; and

(b) the state of the consolidated fund and of trust and special funds managed by the minister;

and are to set forth all matters that are required to explain the financial transactions and position of the Government of Saskatchewan during and at the close of the fiscal year."

So the auditor of Saskatchewan, the servant of this Assembly, in fact, the servant of all the people of this province cites the law. He cites the law in his auditor's report and he is immediately and viciously attacked by

(a) the r

the Executive Council of this government, who by the very act of attacking the Provincial Auditor who cites the law, puts them in the position of being the law-breakers, the law-breakers of Saskatchewan — this government.

The auditor goes on, Mr. Deputy Speaker:

The *Public Accounts* do not contain financial statements that set forth the financial transactions, position, revenues and expenditures of the Government of Saskatchewan during and at the close of the year.

The main financial statements in the *Public Accounts* contain the Consolidated Fund, the Saskatchewan Heritage Fund, and a statement adding these two funds together.

The financial statements contained in the *Public Accounts* account for about 50 per cent of the public spending of the Government of Saskatchewan.

And he refers back to paragraph 2.06, which I cited earlier, regarding the size of the public purse. So about 50 per cent of the public spending of the Government of Saskatchewan is contained in the financial statements of the public account.

In my opinion (the auditor goes on) in addition to the failure to provide timely and complete information in the *Public Accounts*, the information which is provided is not correct (is not correct).

My reports on the financial statements for the Consolidated Fund for the past three years have described where, in my opinion, the statements are not correct. These reports are explained in chapter 11 of this report.

The next subheading, Mr. Deputy Speaker, is non-compliance with the law.

My officials noted instances where the tabling of annual reports and/or financial statements in the Assembly did not comply with the law. Appendix IV contains a list of these statements and/or annual reports.

Well let's have a look at Appendix IV, since we're discussing Appendix IV right at this time, Mr. Deputy Speaker. Mr. Deputy Speaker, Appendix IV is at the back of the auditor's report. On the first page it lists 41 reports, annual reports not tabled in the Legislative Assembly in the manner required by law.

On the second page, it lists 23 further reports under that same heading. A total of 64 reports that this government — financial statements or annual reports not tabled in the Legislative Assembly in the manner required by law. What are those reports that are not tabled according to the law as noted by the Provincial Auditor in this list of 64?

Let me cite but a few, Mr. Deputy Speaker: the Agricultural Credit Corporation of Saskatchewan, the

Crown investments corporation of Saskatchewan, the Potash Corporation of Saskatchewan, the Prescription Drug Plan, Saskatchewan Crop Insurance Corporation, Saskatchewan Forest Products, Saskatchewan Horse Racing Commission, Saskatchewan Liquor Board, Saskatchewan Liquor Board Superannuation Fund, Saskatchewan Liquor Licensing Commission, Saskatchewan Medical Care Insurance Commission, Saskatchewan Property Management Corporation.

This is just a partial reading of the list of reports from the auditor's report — financial statements and annual reports not tabled in the Legislative Assembly in the manner required by the law. And these members across the way with synthetic righteous indignation, they attack the Provincial Auditor because he had dared to say that you haven't tabled these reports according to the law.

Here's where we make the law, right here in this Chamber. We made the law that applies to the Provincial Auditor. The Provincial Auditor says the law has been broken by this government in 64 instances, right here. This government's answer is to attack the Provincial Auditor and to smear, attempt to smear, the Provincial Auditor. That's the response of this government. That's the reaction of this desperate government.

I read out Saskatchewan property management, Mr. Speaker. I want to take a little time to deal with Saskatchewan Property Management Corporation in the auditor's statement. But before I do that I want to go back to 1987 auditor's report to show that this is a continuing sore, continuing situation which has not been remedied by the Provincial Auditor.

In the year ending March 31, 1987, which is the report of the auditor before the one that I quoted from earlier, the Provincial Auditor refers to the Department of Supply and Services, which is the body that preceded the Saskatchewan Property Management Corporation.

When the Saskatchewan Property Management Corporation was created, Mr. Speaker, you will recall that some of us had the opportunity to speak to that issue, and we typified the Saskatchewan property management creation and the manner in which it was handled as a shell game. It was a shell game. We were concerned that this government who said they were opposed to Crown corporations would then set out to create another Crown corporation, the Saskatchewan Property Management Corporation, which is referred to in both of these reports.

We felt — and I think the auditor's observations will support us, at least will certainly not support this government's position — that the purpose of creating another Crown corporation and calling it Saskatchewan Property Management Corporation, is merely a shell game, an opportunity for this government to juggle the finances of the province of Saskatchewan, not with petty cash but with millions of dollars, hundreds of millions of dollars. What does the auditor have to say about this?

Well the auditor in the 1987 report has nine pages — can you believe it? — nine pages on the Department of Supply and Services, nine pages of comments. And I don't intend to read them all, Mr. Speaker, but I do intend to make

reference to a number of sections that the auditor observes about supply and services. He says on page 110, the report ending March 31, 1987:

In my opinion, the Department had neither support nor authority to make such a payment and accordingly, this payment was not properly vouchered or certified.

I said this is not petty cash. What we're talking about here, Mr. Speaker, is \$2.4 million. The auditor says, "... was not properly vouchered or certified." It goes on page 112 and says:

In summary, I am concerned that these actions have reduced the information available to Members of the Legislative Assembly and thereby reduced the ability of the Members of the Legislative Assembly to exact a comparable degree of accountability on an ongoing basis.

The following information is no longer disclosed:

The auditor goes on:

The Public Accounts no longer disclose the School Divisions who received capital grants during the fiscal year and the amounts each Board received, and

The Estimates no longer disclose the capital grants for School Divisions and accordingly the Members do not have the opportunity to specifically appropriate the sum necessary for new capital grants.

The Provincial Auditor goes on and makes further references to supply and services in the previous report. He states:

The Department did not contain the approval of the Lieutenant Governor in Council, as required by section 9(2) cited above, for this expenditure. Also as there was no written agreement or other support for this payment, it was not possible for my representatives to determine whether the payment of \$2,377,292.47 represents a proper charge to the Department's appropriation.

(1615)

So we've got another figure of \$2.3 million that the auditor is making reference to in the Supply and Services report ending in 1987, March.

At the same time in conjunction with this, the Saskatchewan Property Management Corporation had come into being as a successor to the supply and services department. It's interesting to note what the Provincial Auditor says in a couple of pages about the Saskatchewan Property Management Corporation. It's as follows:

As at the date of this report (that's March 31, '87) the Legislative Assembly's audit requirements have not been discharged for the year ended March 31, 1987.

That's with regard to the property management corporation.

The following events lead up to this non-performance of audit and reporting duties:

As the auditor of the Saskatchewan Property Management Corporation (SPMC), my representatives wrote to the Corporation in March, 1987 asking to be advised when the financial statements for SPMC (Saskatchewan Property Management Corporation) for 1987 and 1986 would be available for audit in order that the audit could be appropriately planned.

In June, 1987, my resources were reduced to recognize that the audit of the Crown corporations would be carried out by private sector auditors.

In June, 1987, (again the auditor reports) the Corporation responded to my letter that a private sector auditor was to be appointed to audit the accounts of SPMC.

On June 29, 1987, I wrote to the Chairman of the Board of the Corporation requesting copies of the audit proposals from the auditing firms to ensure that all of the audit requirements of the Legislative Assembly would be discharged.

So here is this Provincial Auditor again attempting to make sure that the law of this Assembly, written by the members of this Assembly, is upheld. He states, to ensure that all of the audit requirements of the Legislative Assembly would be upheld.

The Crown Investments Corporation of Saskatchewan (CIC) responded to my request in this regard and after additional correspondence advised that I would not be provided with copies of these proposals.

So here began a struggle, or continued a struggle, between the Saskatchewan Property Management Corporation, which the auditor has a responsibility to report on, and the people of Saskatchewan.

My inability to obtain these proposals was discussed with me by the Standing Committee on Public Accounts at a public hearing on September 22, 1987, and with CIC (Crown Investments Corporation) on September 24, 1987.

On November 18, 1987, Deloitte, Haskins & Sells (hereinafter referred to as DHS) advised me that they had been asked to accept the appointment as auditors of SPMC and asked me if there was any professional reason why they should not.

On November 23, 1987, (five days later, the auditor) wrote to DHS and advised that I knew of no professional reason why they should not accept the appointment as the auditors for SPMC. I also provided DHS with the Legislative Assembly's audit requirements as set out in The

Provincial Auditor Act.

On December 22, 1987, I wrote to DHS requesting a reply to my letter of November 23, 1987, (which they had not responded to) and advised that I was prepared to meet with them to discuss any anticipated problems with the Legislative Assembly's audit requirements so that at the conclusion of their audit I would be in a position to rely on their work and reports.

So the Provincial Auditor had accepted the fact that the government wanted this new Crown corporation to be audited by private auditors and had, in effect, offered to assist them; sent them the guide-lines that would be required. And for what purpose was the Provincial Auditor doing it, Mr. Speaker?

The reason the Provincial Auditor was doing that was for the following:

. . . so that at the conclusion of their audit I would be in a position to rely on their work and reports.

Now that shows to me, co-operation on behalf of the Provincial Auditor. How was his co-operation met in 1987 and subsequently?

On February 29, 1988, my representatives wrote to DHS to confirm an earlier conversation with DHS in which it was indicated that the reports that I requested from DHS on November 23, 1987 would be received on or before March 31, 1988.

The auditor goes on:

In late March, at a meeting with DHS, I was advised that DHS was of the opinion that they may be unable to report on the management control systems in place at SPMC for the year ending March 31, 1987, as they had not been appointed auditor until after the year end.

Now not only does the government hand over the business to a private auditor, then they put the private auditor in the untenable position that they don't appoint them as auditor until the year end, which shows lack of good management on behalf of this government, lack of good management on behalf of this government.

DHS has not, at the date of this report, provided me with the formal reports I requested to discharge the reporting responsibilities to the Legislative Assembly.

So the Provincial Auditor, at the writing of this report, was unable to discharge his responsibilities to the people of Saskatchewan, the members in this Assembly, because he hadn't received the appropriate reports from the private auditors. And the paper chain can be traced right back to the maladministration of this government opposite.

Further, it is my opinion that it would be unrealistic at this late date to conduct my own audit examination of the accounts of SPMC

pursuant to subsection 11.1(3) of The Provincial Auditor Act, as it would further delay this annual report.

Accordingly, I await the formal reports from DHS and advise the Legislative Assembly of the results of their March 31, 1987 audit in my March 31, 1988 annual report.

As a result, the members of the Legislative Assembly do not have the necessary information on a timely basis to exact the appropriate degree of accountability from the executive government for its quality of administration of the assets entrusted to SPMC.

That is a damning indictment in 1987 of this government's handling of the Saskatchewan Property Management Corporation. And the story goes on; the story goes on, Mr. Speaker.

If we move now to the *Report of the Provincial Auditor* ending March 31, '88, which is the most recent report we have, laid on our table a few days ago, the section under Saskatchewan Property Management shows the following. The auditor begins:

In my 1987 annual report, I reported the Legislative Assembly's audit requirements were not discharged at April 30, 1988.

I advised that the appointed auditor for SPMC was of the opinion they may be unable to report on the adequacy of the control systems in place for the year ended March 31, 1987 as they had not been appointed auditor until after that date.

I have now received the formal reports from the appointed auditor.

The appointed auditor was not able to express an opinion on the adequacy of SPMC's control systems to safeguard and control public money because he had not been appointed until after the year end.

I, therefore, am unable to reply on the appointed auditor for the purpose of discharging my responsibility to the Legislative Assembly.

So the auditor reports that the appointed auditor, by the government, for Saskatchewan Property Management Corporation, did not file the necessary report so that the Provincial Auditor could discharge his responsibility to this Assembly. And for that he is attacked; he is attacked by this government. He's attacked because he reports that the conditions which apply to the Provincial Auditor have been not met. The law has not been met. Someone has broken the law; someone has broken the law.

The spirit of the law requires me to rely on the work of the appointed auditor unless I am not satisfied with the work and the report. If I am not satisfied, I must audit and report.

So the Provincial Auditor says that if he's not satisfied with

the appointed auditor, then he must audit and report to this Assembly.

In this case, it is not possible to conduct my own audit procedures for the same reasons the appointed auditor was unable to conduct their audit procedures. That is, it is not possible to study and evaluate the control systems in effect at March 31, 1987 if considerable time has elapsed after the year end.

So the auditor reports the conundrum that he cannot examine the operations of the Saskatchewan Property Management Corporation and evaluate them for the period up to March 31, '87 because too much time has elapsed.

There is a basic conflict between what law requires and what can be done. The appointed auditor did not issue his report on the 1987 year until sometime after the year end. If the work and report is not adequate, it is not possible for me to conduct all the necessary audit procedures.

So the auditor states that it is impossible for him to do that at this point.

He observes:

When this situation arises, the Members of the Legislative Assembly are not served and accountability suffers.

So this is what the auditor says.

In Chapter 2, I recommend the process be changed so (that) the appointed auditor and the Provincial Auditor work together on crown corporation audits as joint auditors with some similar arrangement.

He goes on to say why he is not able to report on the work of the appointed auditor for the following reasons:

— the appointed auditor has, in my opinion, issued an inappropriate opinion on SPMC's 1988 financial statements.

— the documentation in the working paper files of the appointed auditor was not sufficient to permit me to form an opinion on the adequacy of SPMC's control systems to safeguard and control public property.

So what the auditor is commenting upon here, Mr. Speaker, that there is no adequate control to safeguard and control public property as regards the Property Management Corporation.

— the documentation in the working paper files was not sufficient to permit me to form an opinion on SPMC's compliance with authorities.

(1630)

Further discussion on these items follows.

I will be conducting those audit procedures that can be done for 1987 and 1988.

And he refers to certain paragraphs.

When my audit procedures are completed, I will report the results in my next annual report (of the auditor).

So you have the situation where the Provincial Auditor is now dealing with the Saskatchewan Property Management Corporation, and once more we are delayed in hearing what is happening in the Saskatchewan Property Management Corporation.

We know some of the things that are happening in the Saskatchewan Property Management Corporation under the minister that's in charge in this government. I suspect we do not know a sufficient amount about what's going on in property management corporation to be able to protect the people of Saskatchewan from this government. That's something we have yet to find out.

There is a difference of opinion, which the Provincial Auditor cites, on this particular issue:

In my opinion, SPMC's financial statements contain significant departures from the generally accepted accounting principles (G.A.A.P.) which I describe later.

The appointed auditor has issued an audit opinion without reservations on these financial statements. Therefore, in my opinion, the appointed auditor has issued an inappropriate report.

The auditor, the appointed auditor, has issued an inappropriate report.

Accordingly, I have reported this matter to the Institute of Chartered Accountants of Saskatchewan. I will report its ruling when I receive it.

Now this is a little different than the minister from Kindersley, who stands up in this Chamber on this particular issue and suggests that he's going to report the auditor to his professional organization. I wonder if the member for Kindersley, the Minister of Appointed Auditor that, yet to copy is issued and in the record of the House that he's going to report the Provincial Auditor to his professional organization.

I wonder if that was just talk from the minister from Kindersley, because I think that the professional organization may be very interested in looking at the distortion created by the member from Kindersley when he read selectively from a letter in this Chamber and then read the letter working paper in the Chamber and members had a chance to study the letter, decided that what the member from Kindersley had done is a complete distortion of the letter, a complete distortion of the letter.

So the Provincial Auditor says that he's going to report this issue to The Institute of Chartered Accountants of Saskatchewan, and I presume that the Provincial Auditor will report later, as he states here.

The primary purpose of preparing financial statements for SPMC is to enable the Legislative Assembly to hold the Executive government accountable for the public money it administers through SPMC.

The Provincial Auditor then cites the concept statement number 1 of the Governmental Standards Accounting Board — the Governmental Standards Accounting Board:

“Accountability requires governments to answer to the citizenry — to justify the raising of public resources and the purposes for which they are used. Governmental accountability is based on the belief that the citizenry has a “right to know,” a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives. Financial reporting plays a major role in fulfilling government's duty to be publicly accountable in a democratic society.”

This is an interesting concept that the Provincial Auditor puts forward. And when the Provincial Auditor puts forward this concept of the government standards accounting board, he is attacked by the government. Can you feature that, Mr. Speaker? He puts forward these standards, which sound laudable to me, about the public's right to know what their money will be used for, and he's attacked. He's attacked by the member from Weyburn, and the member in charge of the property management corporation whose whole operation is in question, is in doubt, not only in this report but the previous report.

The whole thing is in doubt, and this government attacks — attacks — the Provincial Auditor viciously. It makes a vicious personal attack on the Provincial Auditor and attacks the office of the Provincial Auditor, all the time reducing the Provincial Auditor's ability to continue to provide the kind of service that the law says that the Provincial Auditor must provide to this Assembly.

A law that was made right here in this Assembly is now being abridged, being abridged by this arrogant government who cares not a whit about the Provincial Auditor, but cares about the straited financial situation in which it finds itself and which it got itself into. That's what concerns this government, and they'll attack anybody who attempts to probe into that cover-up. They'll attack anyone who attempts to probe into that.

Well the Provincial Auditor goes on to state in his report, which this government attacks at every turn:

The financial statements do not disclose the nature and significance of the Participation Credit of \$42.7 million in the Statement of Income and Retained Earnings. In my opinion, this is essential information which is required to be disclosed by G.A.A.P. (generally accepted accounting

principles).

SPMC manages the furniture, the fittings and equipment previously managed by the Department of Supply and Services.

And the minister sits right there that's in charge of this, this fiasco that can't get its audit reports in. The minister's right here in the Chamber, the minister that's breaking the law.

The Speaker: — Order, order, order. The hon. member knows that presence or absence of members are not referred to, and I ask him to refrain from doing so.

Mr. Brockelbank: — Yes, Mr. Speaker, I realize I shouldn't be resorting to saying whether the minister is present or not. The presence of the minister is not paramount to this discussion here. But the person who is responsible is a person who sits normally in this Chamber and answers for the Saskatchewan Property Management Corporation, and that department is in a mess. That Crown corporation is in a mess.

Compliance with the authorities. I don't know how the member for . . . the minister in charge of the property management corporation would even stick his head above the desk, for other reasons, not to mention the running of the Saskatchewan Property Management Corporation, which I said right from the start, was a shell game, a shell game on the people of Saskatchewan. And he's the minister that's in charge of it, and his government.

The next heading is compliance with the authorities, and here's one of the areas where the auditor got attacked again by people like the minister in charge of the property management corporation.

Section 25 of The Department of Finance Act, 1983 reads:

“All public money other than: . . .

(b) money otherwise specially disposed of by the Legislature is to form one consolidated fund to be appropriated for the public services of Saskatchewan.”

So the Provincial Auditor indicates what the Consolidated Fund is, and he suggests that the money is supposed to be in the Consolidated Fund as a result of transactions of the government.

SPMC manages the sale of assets it owns plus assets transferred to it from other government agencies.

The Department of Health sent dental equipment costing \$2.2 million to SPMC to sell.

This is a consequence, Mr. Speaker, of the demise of the dental program for children. This is a program that the government in its privatization thrust decided to cut, and the minister of the property management corporation got the job from the Department of Health of selling the assets, selling the assets off — dental equipment.

When the dental equipment is sold the revenue should be paid into the consolidated fund as these assets are not owned by SPMC (the auditor observes).

I am unable to determine from the files of the appointed auditor (this is appointed auditor) the amount of dental equipment sold and whether the funds were sent to the consolidated fund.

Can you understand now, Mr. Speaker, why the auditor is making representations to the Institute of Chartered Accountants of Saskatchewan about the appointed auditor? I think we can start to get a grasp on this because the Provincial Auditor says, I can't get the reports to verify that this has been handled properly. We're talking, not peanuts here again, it's \$2.2 million in the Saskatchewan Property Management Corporation. I don't know where the money is, the auditor says, but it's not accounted for. He can't ascertain that. And that's why he's reporting this particular auditor to the professional organization.

And I hope the member for Kindersley takes seriously his threat to report the auditor of Saskatchewan to his professional organization. Because I think if we can get the minister from Kindersley to get outside of this Chamber and write a letter to that professional organization and put the kind of information in that letter that he said in this Chamber where he is protected, where he is legally protected from what he says, if he gets out and files that report with the professional organization, the Institute of Chartered Accountants of Saskatchewan, then the auditor will have redress to the member from Kindersley. He'll have a chance to get at him in a court of law — not here, in a court of law.

But I suggest to you, Mr. Speaker, that that member for Kindersley will not have the courage to go outside the Chamber and repeat what he said in this Chamber about the auditor and about public accounts. He will not have the courage of his convictions to write a letter to the chartered accountants, the professional organization, and report the Provincial Auditor and put the evidence in to support his case. The evidence will be what the member read from the letter in this Chamber, plus the letter, that will be . . .

The Speaker: — Order. Order. You're light isn't on, so I recognize the member from Maple Creek.

Hon. Mrs. Duncan: — Mr. Speaker, I believe that the member from Westmount is not sticking to the motion of privilege, the first one. He keeps referring to the second motion of privilege. I think the rules are very clear on motions of privilege, must be adhered to, and I would wish you to rule on that.

(1645)

The Speaker: — I have listened carefully to the member's motion, and of course the thrust of her argument is correct, so I remind the hon. member that unless he can relate his remarks to the motion under discussion he should refrain from them. Otherwise, he may continue. But the main thrust of the argument is the original motion.

Mr. Brockelbank: — I appreciate that, Mr. Speaker. I appreciate your guidance on this. It's a very unusual situation we have here. We have two motions of privilege on the order paper — two motions of privilege on the order paper. And I made some remarks about this earlier in my comments in differentiating between the two, especially because I didn't want to be talking about the wrong privilege motion that's before us. And I know that the member for Maple Creek is thoroughly acquainted with these motions because she raised the point of order, but just to refresh myself, Mr. Speaker, I just want to read this motion over. It's a motion moved by the member from Saskatoon South and it says:

That this Assembly regrets that the Provincial Auditor has been impeded in effectively carrying out his role to watch over the public purse for the Legislative Assembly, and that the Assembly direct the Government of Saskatchewan to make available full information, and the necessary co-operation, in order to allow the Provincial Auditor to fulfil his legislative responsibilities as specified in the statutes of Saskatchewan.

I think the member from Maple Creek was right, that I was straying off the topic, and I'll try to stay on this topic which is the . . . really, is the government attack on the Provincial Auditor, the general frontal attack on the Provincial Auditor, as opposed to the pin-point attack by the member from Kindersley on the person of the Provincial Auditor. So I think I'll try to stick to the rules with regard to that, Mr. Speaker.

What we have here, cited time and time again, is the question of law-breaking, law-breaking by the Government of Saskatchewan. This is not something that is isolated. It's not isolated to the *Report of the Provincial Auditor* and their attack on the Provincial Auditor and the contents thereof. But they've broken a moral law; they've broken moral laws.

In their pledge to bring good management and good government to Saskatchewan people — and I referred to it earlier in the campaign literature about enhancing the position of the auditor, about freedom of information, five or six points all relating to good management — all broken, all broken. So it's not unusual for this government to break the law, for this party to break the law — the Conservative Party — because they've done it time and time again right since 1982.

I made reference to that earlier, Mr. Speaker. But again, they're breaking the law. In almost every citation that the Provincial Auditor makes, he suggests that they've broken the law. And the Provincial Auditor cites the law they've broken. And I can understand why the member for Maple Creek would be sensitive about this because her political life is on the line. This is the second time the Provincial Auditor's report has . . .

The Speaker: — Order, order, order. Order!

Hon. Mrs. Duncan: — Mr. Speaker, on a point of order. I think the member from Westmount is once again off the topic. My political life, the longevity of it, which I'm sure

is very long, has nothing to do with his motion of privilege.

The Speaker: — I've listened to the member's point of order, and I must say that the point of order is well taken in this case; however, I would just like to caution members to allow the hon. member from Saskatoon Westmount to continue. And perhaps the debates won't continue. The debate should stay on the topic and not across the aisle between members.

Mr. Brockelbank: — Thank you, Mr. Speaker. Attempting to stay with the . . .

The Speaker: — Order, order. Order, order, order. I've just asked the hon. members to allow the debate to proceed without debate across the House from one side to the other, and I repeat that once more.

Mr. Brockelbank: — Thank you, Mr. Speaker. The special order which is before us, which I referred to just a moment ago, the motion was granted on May 19, and the one that the member made reference to, which is not in order to discuss, was May 23.

Now the one on May 19 is the frontal attack . . . it deals with the frontal attack of the government on the Provincial Auditor. And I suppose we have to examine who's carrying the attack. Who's carrying the attack on the Provincial Auditor? Is it the Premier? Well not vocally, not vocally, but the Premier has a cat's-paw, has a cat's-paw who does the dirty work for him. Premier has retained his seat during the entire questioning on this matter, during the entire, specific questioning on the matter.

And who is handling the attack against the Provincial Auditor because of this report? It's the member for Kindersley. It's as simple as that. He is the person who's handling the attack on the Provincial Auditor on behalf of the Executive Council of government.

Now the Premier . . . When the questions started on this issue which put this motion of privilege before the House, I watched the Premier. When the first question came up he nodded to the member from Kindersley; the member from Kindersley rose to respond. So clearly the Premier, on his own choice, has selected the member for Kindersley to handle the knife in this job, to work over the Provincial Auditor with the knife. Yes, he's going to attack him and the manner varies, and I won't get into the debate about the letter because I don't want to get out of order, Mr. Speaker, but the member for Kindersley is clearly handling the attack with the connivance of the Premier; yes, with the advice and support of the Premier.

Now what is the position of the member for Kindersley? Well, he's first of all encouraged that the Premier has supported him, and continues to support him, and continues to have him answer the questions. And the final buck stops at the Premier's desk, but for the time being it's with the member from Kindersley. And the member for Kindersley sets himself up as the judge; he's the judge; he's the jury; he's the prosecutor; and he wants to be the executioner, too — he wants to be the executioner.

The question that arises, Mr. Speaker: who shall act for the defence? Who shall act for the defence? Who shall defend the laws of the province of Saskatchewan as they are in the statutes of Saskatchewan? Who's going to defend the law? We'll see later on who the law-breakers are and who the supporters of the law are. And that's important for the people of Saskatchewan to understand. The truth will be the defence of the auditor. If he needs the defence, it's there.

Now the government has refused to make it convenient for the truth to be told. They've refused to call the auditor before the bar so that we can question him. And if in fact, as the government says, this auditor is negligent and is making some kind of a deal, you would think that this government would be the first one to get him before the bar. And if that were the case, we would certainly support them. But there's no evidence to support that.

The cat's-paw for the Premier, the member from Kindersley, the Minister of Justice, is the one who's carrying out the action in the Legislative Chamber. Every day during question period the member for Kindersley is on his feet, attacking the auditor, attacking his report. We, as the opposition, are merely the instruments of the defence. We're the instruments of the defence. The truth is what will out in due course. We will ask our questions. We will ask our questions and our voice will be heard. That is important.

It's unfortunate . . . I don't know whether it's unfortunate. I don't want to make an observation about that, but it's interesting, let me put it that way. It's interesting that the Premier should choose the member for Kindersley as the person to handle the action in the Chamber. This member makes the attack on the auditor and his report, the report of the auditor, as mentioned in the motion before us, being impeded in carrying out his role to watch over the public purse.

This is the person that the member for Kindersley is attacking. I suppose it's because he's done it before. He's experienced in this. This was not an isolated case. This is not an isolated case of attacking officials of this Chamber because they brought in a report that the government doesn't like.

The same member for Kindersley is the member that attacked the Ombudsman of this province — attacked the Ombudsman. He's the same member that attacked the Legislative Counsel and was forced to apologize in this House.

The person who now fronts the attack for the Premier on the Provincial Auditor, who's attempting to uphold the law, and right in there is the member for Kindersley attacking him. He attacked on the auditors, generally, before this time — and that was reported in this debate — same person who now attacks the Provincial Auditor. And he attacks the auditor specifically. Why is the member for Kindersley being selected as the person who will front the attack for the Premier?

I suppose . . . Why are all those members on their feet?

Where does the auditor stand in the public eye? Well I

want to cite some evidence in support of the auditor. Mind you, we will give the auditor — as long as he's doing the job which the law says he must do — we will give him strong support in this Legislative Chamber, you can rest assured on that, Mr. Speaker.

But outside this Chamber, what does the public say? On February 10, 1989 in the *Star-Phoenix*, this editorial appeared, "Lutz taking right road." It says:

Good for Provincial Auditor Willard Lutz. Demands for retractions and apologies from government MLAs are not going to make him change his mind about the public's right to know how the money it has invested in certain Crown-controlled companies is being managed.

This is the *Star-Phoenix*, February 10, '89 . . .

The Speaker: — Order. It being 5 o'clock the House stands adjourned until tomorrow at 2 p.m.

The Assembly adjourned at 5 p.m.