

6EVENING SITTING

SECOND READINGS

**Bill No. 53 — An Act to amend The Provincial Auditor Act
(continued)**

Mr. Van Mulligen: — Thank you. Thank you, Mr. Speaker. Before we recessed at 5, I was speaking generally in support of the Bill and talking about parliamentary control over public moneys. And I'd like to carry on in that vein if I might.

I might say too that I'm feeling much refreshed after our two-hour break. I always appreciate the opportunity to have a break now and then during the proceedings and so that members can be refreshed, not only for the speaker, or the person who is on their feet, Mr. Speaker, but I think, almost as importantly, for those others in the Chamber so that they're refreshed and better able to listen and to hear what it is that the speaker has to say on the topic. So I'm pleased that we've been able to have that break.

Any event, I talked about some of the major features of parliamentary control over public moneys: the right of the legislature to raise and spend moneys; a comptroller who ensures that government spends money in accordance with the legislative limits and the legislative authority; annual report by the Provincial Comptroller, that is to say, *Public Accounts*, as to how the money has been spent; an independent audit and report to the legislature by the Provincial Auditor; and the role of the Public Accounts Committee in reviewing both the annual reports and the Provincial Auditor's report.

And I might say for those that just joined us for the debate, Mr. Speaker, that the Bill we're talking about is Bill 53, which is an Act to amend The Provincial Auditor Act, and it proposes amendments in a number of areas.

The first series of amendments deal with the term of office of the Provincial Auditor, which hitherto, or at this time still is a lifetime tenure. That is to say an auditor is appointed for a lifetime until they're ready to retire, whatever that retirement age might be — I believe that is 65; to change that from a lifetime appointment to a six-year term appointment with the opportunity for renewal of that six-year term. Now that's one of the provisions in this Act, and one of the matters which we will be discussing in greater detail later on this evening.

Another provision of the Bill provides for the membership . . . or basically indicates that a person isn't eligible to be Provincial Auditor unless that person is a member in good standing of a number of organizations such as the Institute of Chartered Accountants, the certified general accountants, the Society of Management Accountants of Saskatchewan. I think that's a safeguard to ensure that the auditor has in fact the requisite skills and also has the required recognition of his peers in some very important areas.

There is of course a question as to whether or not the auditor need in fact be an accountant. It is possible, in fact I know it's the case in the case of the city of Regina, where

the auditor is not in fact a chartered accountant, but the auditor's background is in management and his primary focus is less that of the financial audit but that of the management audit to review the operations of the city of Regina with a view to ensuring economy, efficiency, effectiveness of the goods that are purchased, the services that are provided, and the like, and are purchased by the city of Regina.

So this is a question that although not one that has been addressed by, you know, by the provincial government, it's always been accepted that the auditor would in fact be a chartered accountant and a member of these professional organizations, the Institute of Chartered Accountants, Certified General Accountants Association, and the Society of Management Accountants.

It is in fact the case that auditors in other jurisdictions don't necessarily need to have that professional chartered accountant title, if you like. And as I interpret the Bill, it's very clear that it's not a case of the auditor being a member of one of those organizations, but it's a case of the auditor being a member of all of those organizations.

So it's making it very clear, very clear, for membership in those three organizations that he does in fact have to be a chartered accountant . . . (inaudible interjection) . . . And a good one at that. I agree. He should be a good one. And we in Saskatchewan have indeed been very fortunate to have had very good chartered accountants as provincial auditors, and we have another very good chartered accountant as our Provincial Auditor today.

But that's a point that I'll be wanting to dwell on later, Mr. Speaker, but that's one of the provisions in the Bill that those who have just joined us for the debate might want to be alerted to.

Another aspect of the Bill that we will be discussing is the question of how should the funds for the Provincial Auditor's office be established. Where should they come from? In the past, or I guess up till as of now and until the Bill passes, because we assume that the present practice continues until such a time as changed by the Bill . . . The Bill that's given first and second and third readings, and of course there's a committee stage, and once it's passed of course there's also coming into force provisions, as to when in fact the Bill does take effect. In this case it's the day of assent, but it still requires the assent of the Lieutenant Governor so it's a multi-stage process.

But in any event, as of today, the way that we fund the Provincial Auditor's office is not unlike other government departments, in fact, the same as other government departments. That is that the Auditor has to put his proposed budget before a cabinet minister and that cabinet minister then incorporates that in the budget and in the *Estimates* and provides that to the Legislative Assembly.

And then the Legislative Assembly then peruses that and gives its approval, as opposed to the Bill, which is proposing that it be done in a different manner. And that's something that I'll want to talk about in some detail later on, because this a very, very important provision in the

Bill — very important to the independence of the Auditor's office — something that the Auditor himself has talked about a great deal in the past years, and something I'll come back to. I'll point out the provisions in previous Auditor's reports where he makes mention of this and why it's such an important thing for his office.

The other main aspect of the Bill that we will be discussing is the question of the Auditor's roles and responsibilities, and I'll get into that too in a brief period of time. But basically the Bill proposes that we expand the duties that the Provincial Auditor now has — duties which he derives from the Legislative Assembly as opposed to the government — duties intended to ensure that the government of the day has spent its money in accordance with the authorization given by the Legislative Assembly, as distinct from the government, and that the money has been spent legally, lawfully, that there is no missing funds, that all the funds are accounted for, and the like, and pointing out to the Legislative Assembly any significant problems in his view.

That's the Bill before us. The point that I was making prior to our brief recess there was that it's important to understand in this Bill the role of the Legislative Assembly and the role of the government as being distinct and separate, and that the Provincial Auditor in fact reports to the Legislative Assembly as opposed to the government.

It reviews the government's stewardship, if you like, of the provincial finances, but reports to the Legislative Assembly and indeed is appointed by the Legislative Assembly, the same as a number of other servants of the Legislative Assembly, as distinct from servants of the government. Because it's recognized in our form of government — although we have checks and balances, the main checks and balance being the Legislative Assembly — that certain activities of the government require more than the members in their place to be able to effectively and on an ongoing basis review the activities of government where it's warranted. And certainly in this case, the taxpayers' dollars, I can tell you, Mr. Speaker, it's very important to review that. It's very important that the people of Saskatchewan, or of any jurisdiction for that matter, are very confident that their taxpayers' dollars are being spent legally, with authority, and the like.

But there are other servants of the House, as you know. One that comes to mind is the Ombudsman, the Ombudsman being a check on the way that I guess government departments carry out their activities, and giving citizens an opportunity to have their handling of any cases by government departments reviewed to make sure that government departments were providing the service the way that they're supposed to be doing it, to make sure that no person is being unfairly dealt with by the provincial government departments.

Another person of course that's outside the purview of government is the Clerk of the Legislative Assembly, who's appointed by the Legislative Assembly to help run the proceedings of the House, and generally the administration of the Legislative Assembly. And that's more than simply the conduct inside the Chamber itself; it involves a number of other things. But if we have a person like that who's answerable to the Legislative Assembly as

distinct and opposed to the government of the day — a very separate and distinct thing.

We talked about the role of the government and that it was a very clear distinction between the role of the legislature and the government, and that it was the role of the auditor to review the activities of the executive arm or the executive government — the government, the cabinet — who are the members in fact of the government. The only members of the Legislative Assembly who are in fact members of the government are the members of the cabinet or Executive Council, as it's called.

There's a further . . . and we talked about that, various officials and their roles and the accountability cycle in terms of the legislature holding the government accountable. We talked about the role of Provincial Comptroller. We've talked now generally about the role of the Provincial Auditor, and we have not yet talked about the role of certain members as congregated into special committees and there's a special role, and I'll get to that in a minute.

But I just wanted to underline the question of independence because that is really a vital element of this Bill. The question of the appointment of the auditor, which has a major bearing on the independence of that office — very major bearing — and the question of how the Auditor's office is funded, and these are two areas that I'll be dealing with in some detail tonight — but those two areas have a major influence on the independence of the auditor's office, very major bearing on the independence of the auditor's office. And in saying that . . . and I don't want to repeat my remarks before where I talked about how the auditor himself perceives independence to be vital to the function of his office. I think that it's important for Saskatchewan people to understand or to review some recent history in terms of understanding why this Bill is before us today.

(1915)

And I had wished that the Minister of Finance, in his remarks, had sort of laid out more fully the reasons for the Bill before us or the reasons that we're making amendments to the Act which governs the Provincial Auditor so that the public might more fully understand and appreciate why these amendments are being put forward before us today.

But the minister chose not to do that. I know that he had the member for Cut Knife-Lloydminster up, and we were all amused by his remarks. But it really didn't add a whole lot to understanding the Bill before us. But that's another story, and I'm sure that the people in his area will want to deal with that at the appropriate time.

But I want to deal just very briefly with the question of the independence of the auditor's office and remind people that it was not that long ago that the office of the auditor was under attack in Saskatchewan. Under attack — as my colleague, the member for Prince Albert-Duck Lake, and soon to be the member for another Prince Albert riding states — by the minister of Justice at the time, one Bob Andrew who was then the minister of Justice and who in response . . . Mr. Andrew, who's no longer of course a

member of the Assembly because ... who is now the government's agent in Minneapolis. But that's neither here nor there, Mr. Speaker. That's really not germane to the Bill before us, that Mr. Andrew has gone on to his just desserts in Minneapolis as our trade agent.

But again I might point out, Mr. Speaker, that it brings up a good point that our system of government demands that the moneys that are now being paid to Mr. Andrew — and some would say it's a patronage appointment — must be accounted for, must be accounted for in the *Public Accounts*, and are in fact accounted for in the *Public Accounts* so that the people have an opportunity to ask just how much money has been spent by Mr. Andrew, or is being spent by Mr. Andrew on behalf of his endeavours on behalf of the people of Saskatchewan, in Minneapolis which, as you know, is in the state of Minnesota just to the south-east of us.

All of us, I think, will remember that it was Mr. Andrew who launched a vicious attack on the auditor of the day, one Willard Lutz. This is an unprecedented attack in the annals of the Legislative Assembly of Saskatchewan which go right back to 1905. We have never seen the likes of this where the Provincial Auditor, who is a servant of the House of the Legislative Assembly, brought in a report that he, Bob Andrew, the minister of Justice, disagreed with.

Well it's fine for ministers of the government to disagree with some of the recommendations and analyses of the Provincial Auditor's report. I mean that's always been the case. I don't think I've ever heard of a government that didn't agree, you know ... I don't think I've ever heard of a government that agreed with the Provincial Auditor 100 per cent on everything that the Provincial Auditor had to say. I mean the most recent Provincial Auditor's report is probably a good example of that, where there's a number of conclusions drawn by the auditor in his review of the government's activities, that we've asked about now and that the government is saying, well you know it's not quite that way, it's some other way, and you know we don't quite agree with his interpretation. He's got his way of looking at it, we've got our own battery of lawyers.

Which brings up another point that I don't want to get into about the government and their lawyers and who's giving them advice these days, because I don't think it's getting out. That wouldn't get us anywhere. It certainly hasn't gotten them anywhere when you look at SGI or look at any number of things where they've gone to court and they just haven't done very well at all. I don't know who their lawyer is; maybe it's Maxwell Smart.

But in any event, it wasn't that long ago that we had this scurrilous attack by the minister of Justice on the auditor of the day, Willard Lutz, and again, an attack the likes of which we had not seen before.

And it points out the fact that we are right to be concerned about the independence of the office, so that we never, never, never set the stage where the government might be able to wreak vengeance on the auditor because they happen to disagree with something that the auditor had to say.

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — We must never, never, never, Mr. Speaker, allow ourselves to be put in a position where the government of the day can dictate to the auditor what he's going to say, how he's going to say it, when he's going to say it or any of those kinds of things.

We need to maintain the independence of the auditor's office. That is vital. It is fundamental to the practice of democracy in Saskatchewan.

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — And people might say, well aren't you carrying it on just a little bit too far. Well I beg to differ. The auditor's primary concern is with the finances of the province and how the money has been spent and whether the money has been spent in the way as authorized by the Legislative Assembly, the members of whom are the representatives of the public, the people of Saskatchewan.

And that is no small thing for the taxpayers of Saskatchewan, given the very healthy bite that the government takes out of their pocket in support of programs in our province — a bite which I might add is getting larger by the day. And therefore people are very, I would say, very rightly concerned about the amount of money that the government is proposing to spend on their behalf or has spent on their behalf. And therefore it's very vital that there at least be one person, one office very clearly charged with the responsibility, that has the duty, whose role it is to review how it is that the government spends their money, to make sure that it's being spent legally, to make sure that it's being spent wisely.

Given the history of deficits in Saskatchewan, given the history of fiscal mismanagement in Saskatchewan, that is why we make no small thing, we make no small thing about the continuing independence of the auditor's office and the wish and hope that for all time the auditor will be able to function effectively in an independent office, accountable to the Legislative Assembly as opposed to the government, Mr. Speaker.

And that is why we have stated that concern time and time again. That is why I want to refresh people's memories about actions of late by the government opposite when it came to the Provincial Auditor. Those are not things that should be forgotten. Those are things that need to be remembered, I think, things that need to be taken into account when people in Saskatchewan try to understand why it is that this Bill is before us at this late stage in the government's mandate, as opposed to having been brought before us some years ago.

I mean after all, the proposals, the proposed amendments are not new ideas. These are things that have been done for some time in other jurisdictions, are ideas that could have been promoted before, but the government chose not to do that. And I'll point out where the government very clearly, through its members on certain committees, said that it didn't want to do that.

Finally, in terms of the accountability cycle and the

influence that the Legislative Assembly or parliament has over public moneys is the role of some members of the House in certain committees.

Some of our members, both government and opposition members, are constituted as a Public Accounts Committee. And as I indicated, this committee is there to review the *Public Accounts* and to review the Provincial Auditor's report for any given fiscal year. And these are reports that are referred to the committee automatically — well not automatically, but as a matter of course by way of a motion by the House Leader who moves that the report in question, when it's received be . . . or when it's tabled be referred to the Standing Committee on Public Accounts for their review, so that when those reports then are brought before us, they're automatically referred to the committee for the committee to deal with.

That committee has a number of roles and functions. And I might point out first before getting into that, that the structure of the Public Accounts Committee is quite unique — unique in the sense that the chairman of the Public Accounts Committee is always a member of the opposition so as to ensure, and very clearly . . . and also to give the public some confidence, some confidence that when it comes to a review of the products of the Provincial Comptroller's office, the product of the Provincial Auditor's office, his report, that the Legislative Assembly's review of these documents as to how the money has been spent, and to some extent where has the money gone, that in fact the review is a fair review, that the review enjoys the support of the opposition party, and that the opposition have a vital role in the proceedings. And very important, so as to again draw the distinction between government on the one hand, and the legislative arm or the members of the Legislative Assembly, who are in fact the representatives of the people, on the other hand.

But this committee does a number of things. And these all have a bearing on how the auditor does his job. The committee is to examine, assess, report to the legislature, and follow up with the administration on. And the latter, the follow-up, is perhaps something we haven't done as much of as we should be doing, but I think these are again matters that future committees can look at. But they're to look at the reliability and appropriateness of information in the *Public Accounts* and to provide a full and fair accounting of operations and financial transactions.

Sorry, Mr. Speaker, I was just interrupted by the noise here, but I'll get back on track. In any event, the auditor is to examine the reliability and the appropriateness of the information in the *Public Accounts* and that's no small thing. The auditor and the committee has, for many years now, reported on the question of supplementary information which used to be provided to the Legislative Assembly, but is now not any longer being provided to the Legislative Assembly. A form of reporting by the way, which the Legislative Assembly, by adopting a report of the Public Accounts Committee in 19 . . . oh, I guess it would have been back in the '60s, by agreeing to that — or in the '70s — by agreeing to that, the Legislative Assembly in fact said to the government, this is the kind of information that we would like to have, but where the government has now arbitrarily and without any further

reference back to the Legislative Assembly has said, well we're not going to do it; we're not going to give you the information; we're going to close some of the books here; we're just not going to provide you with the information.

But that is one of things that the committee does. It also wants to make sure that there has been reports on the collection of and proper accounting for all taxes and other revenues.

And again, Mr. Speaker, in my memory, and I haven't had a long association with it, but this turned out to be a major issue for the fiscal year 1986-87, I believe, the fiscal year that saw the last provincial election and where we had a forecast of a certain level of budgetary deficit — I believe in the neighbourhood of \$500 million prior to the election — and we had an actual deficit stipulated as \$1.2 billion after the election, a difference of some \$700 million or so.

(1930)

And members of the Public Accounts Committee had some real questions about how it is that the government could have been so wrong in its forecast of revenues for the day. How it is that they could not accurately forecast the revenues that they said they were going to realize when the budget first came down.

Also the committee reviews the reports on the maintenance of expenditures with the limits and for the purposes authorized by the legislature. Again as you might well think, when you have a deficit that's out by some \$700 million, certainly there are to be questions about whether or not you are able to keep your expenditures within limits. And if you had to expand the limits according to the legal framework provided by the Legislative Assembly to enable you to do that, how could you be so far out in your forecast as to the money that you were going to be spending for the coming year?

Also the adequacy of safeguards to protect assets from loss, waste, and misappropriation — I'm pleased to say that we have not had much discussion about some of the safeguards and misappropriation. There hasn't been great cases of misappropriated funds by the public servants, and I guess we are indeed fortunate in Saskatchewan to have a public service and public servants who have discharged their duties and their responsibility for the administration of public funds in such an honest manner, in such an effective manner as has been the case in Saskatchewan these years. To be sure, there's always some cases of individuals trying to take advantage of positions that they're entrusted with and get into fraud and so on, but my guess is that it's much less than most major organizations with a budget the size that the provincial government has. But having said that, Mr. Speaker, we're indeed fortunate that we're able to have good civil servants such as that.

But the other major aspect of the committee's work that was not enjoyed by the Provincial Auditor, but which the committee had responsibilities for, was the regard for economy in the acquisition of goods and services, the regard for efficiency in operations, and the effectiveness of programs in achieving their stated objectives, Mr.

Speaker. These are now proposed duties and responsibilities which are outlined in the Act before us tonight. These are then activities that the committee could report on even if the auditor was not to report on it. And the committee tried the best that it could over the years to account for these things, whether or not there is economy in the acquisition of goods and services, the regard for efficiency in operations, the effectiveness of programs in achieving their stated objectives.

But as you can imagine, it's much more difficult for a group of elected officials in the forum of this committee, who meet infrequently and perhaps not as often as should be the case, and meet primarily when the legislature is in session as opposed to meeting when the legislature is not in session, when one might think they would have more time to dedicate themselves to the pursuit of the questions to which they are entrusted by the Legislative Assembly.

But having said that, the members simply aren't in a position to get a complete and full handle on some of these questions. It's one thing for a trained auditor — and we have a very good auditor — with a very well-trained staff, to do a complete analysis of certain aspects of government operations and to determine over time whether or not economy was achieved in the acquisition of certain goods, whether there was a regard for efficiency in the operations of certain programs . . .

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — Well my colleagues say that some of that has to change and I certainly agree with them. When you look at the economy or lack of economy, that's certainly been the case of this government when it comes to the acquisition of goods and services. We have seen no end, no end, Mr. Speaker, of examples of where the government has been less than, I would say, smart and perhaps less than honest in the way that it's purchased its goods and services.

We used to have a fair tendering process in Saskatchewan where it was accepted that if you wanted to supply the government with certain goods that they required, the government made it clear what it is that it wanted. You put in your bid as to whether or not . . . and you know, you told the government what you were going to supply at what price, and they would examine that along with all other bids it received in that way and then make the determination as to who is able to give the best product at the cheapest price.

Well now this government has seen fit to change a lot of that. Where instead of having public tender calls where anyone and everyone is able to put in their bids to provide services and goods to the government, we now have had more invitational calls, where certain firms are invited to provide the government with its ideas on whether or not . . . on providing certain goods and services. And I believe this has led to an abuse of the system and has meant for far greater government expenditures than need be the case.

Now it's one thing for the Provincial Auditor with his staff to review the processes, the procedures employed by government to ensure that the taxpayers are getting the best economy for their tax dollars, and to be able to do

that on an ongoing basis; to examine for example the matter of the purchase of automobiles and whether you buy them in bulk or whether you buy them individually — try to get the best deal on any given day at a certain garage — or whether you put out a tender or you try to . . . and get people to bid for a whole fleet; whether one would be more expensive than the other. What about the question of ongoing maintenance of these automobiles? Who can best provide that? Whether it's done internally, whether it might be done externally; whether it's done as a fleet thing; whether it's done through selected garages; all those kinds of questions.

It's very difficult, very difficult for a group of politicians to really get an effective handle on it as opposed to a group of trained accountants — 40, 50 in number — who are able to turn their minds on an ongoing basis to those questions, and I think are able in a pretty effective way, if we give them an opportunity — and we propose to do that with this Bill — we'll give them the opportunity to review those kinds of things. My guess is and our hope is with this Bill that they'll be able to provide us with the answers to those kinds of questions, Mr. Speaker.

But those are questions that the committee could ask and there are certainly many questions along that line the committee has asked. There is questions, for example, one that I can remember that stands out, was the provision of golf carts at a golf course by North Battleford, where we found, miraculously, that as opposed to it being a public tender it was an invitational tender. That is, not everybody was invited to participate in the bid; only certain people were invited. And then of course we weren't given the full details as to who in fact was the best one. And they have this little hook in there, not necessarily the lowest but we'll take the best one, so allows the government to sort of pick and choose whoever they want and doesn't necessary get the cheapest deal. But they gave the contract that year to a person by the name of Myles Morin, who was a former cabinet minister, and we had some suspicions, I tell you. We had some suspicions that this might be one of these patronage deals that this government was famous for. And he was a member right up until the last election. Then he lost, and then shortly thereafter we see him with this contract for the golf course.

Well politicians being politicians, we put two and two together and came up with four but the government just wouldn't provide us the information. They were less than clear about the process to be followed. So it is very difficult, very difficult for the committee to definitively recommend to the Legislative Assembly whether or not there had been, or to say to the Legislative Assembly whether there had been economy in the acquisition of those goods and services.

But on the other hand, if the Provincial Auditor had had a role in terms of generally evaluating how it is that we give out these contracts for the provision of golf carts in certain golf courses, then I think not only the members of the Legislative Assembly but all of the public would have some satisfaction in knowing that there's a very clear process which in his opinion is going to give us the cheapest deal and that's the process that's being followed.

And then if, under a process such as that, someone like Myles Morin were able to get the contract, well then we wouldn't have very much argument with that. But in this one, we thought it was another one of these patronage deals that this government is so . . . that the Devine government is so famous for. But it wasn't the case. You know, there's any number of examples like that but that's one that sticks out in my mind, Mr. Speaker, as one that the committee had dealt with where we tried to grapple with the question of economy in the acquisition of goods and services but it wasn't clear to us whether that had been true.

And of course lately there's been this other one that's received some publicity and that's the one of this Nancy McLean and her consulting firm from Toronto and how the government is, you know, spending hundreds of thousands of dollars on this Nancy McLean and her firm in Toronto to advise how to image themselves or to project the right image to the public. And we've tried to tell them that, we've tried to tell them over the years that there's no substitute for image like substance, but they fail to understand that, Mr. Speaker.

Some Hon. Members: Hear, hear!

Mr. Van Mulligan: — That's another one where it's been difficult for us to get a handle on it. We can only take the statements of, you know, like the officials come before the committee and we ask them about, well, did you look at other firms? Well no, we didn't. Well why not? Well this is the firm that the government wanted. Do you know if you might get a better deal? Well we can't really say on that, you'll have to ask the ministers. And you ask the ministers and they say, well of course we have firms like Nancy McLean to give us advice and doing things — Lights on for Life — and although that program hasn't been around very much in the last year, and I don't know how they could have spent \$600,000 dollars on somebody giving advice on the Lights on for Life program.

But nevertheless, the money has been spent on that, and we try to get a handle, as committee members, as to whether or not the taxpayers got good value for their tax dollars or not. And it's a tough one, but you know, for example, we heard the Premier say, well this Nancy McLean's firm is engaged, gives advice on things like Fair Share Saskatchewan, and how to get the message out to people, and Lights on for Life, and get the message out for people, but it doesn't really explain like how 80 to \$90,000 is paid to her firm from his office which doesn't run any programs.

But those are questions we try to put to officials in the committee, but it's difficult for us to get clear answers on that. Unlike somebody like an auditor who not only has the staff, but will have the time to review these things over the years and to give us some pretty good advice as to what the preferred format should be in terms of acquiring goods and services, and also whether the operations we have are running efficiently.

There's efficient ways to do things and there's inefficient ways to do things, Mr. Speaker, and I'm sure if I take a

minute here we'll be able to provide you with some examples. Well this House is an example as not necessarily an efficient way of getting some things done, but that's by design. We design it to accomplish certain objectives.

But as for government programs, we would hope that they operate efficiently. That they operate things in such a way that tax dollars are most effectively spent, and that we don't spend money unnecessarily or unwisely. That where we buy, where we can get a car for a certain number of dollars, and it can be driven so many miles, and it translates into so many dollars per kilometre and whatever to run it. And we try and do that as opposed to doing something that's more expensive.

(1945)

And also the effectiveness of programs in achieving your stated objectives, which I think gets more into political realm, as to whether or not you accomplish what you set out to be. Surely the question of objectives is a political determination. That is, the legislature determines what the objectives should be for programs. But whether or not the government is in fact meeting those objectives, is effectively carrying out the objectives which are established by legislation or in other ways by the Legislative Assembly — I think that's a legitimate question for the committee to have pursued over the years and did so with the bureaucrats or the officials who were charged with the responsibility of carrying those things out.

And not necessarily government because I think that it's wrong that just because the auditor says something wasn't done in a certain way, that of necessity that the minister should be held accountable from day one and that the minister should be put on the hook for an explanation immediately. I think that it's fair to take the position that it's the officials who are charged with the responsibilities of making sure that what we say they should be doing is in fact being carried out.

And if they don't carry it out properly, then let the minister and the government know so that they have an opportunity to correct the situation or to come back to the Legislative Assembly and say that what we wanted to do or what we had hoped to achieve as a Legislative Assembly isn't or can't be carried out effectively because of certain changes that have taken place, whether it's in financing arrangements or changes in society. And therefore we need some changes in what it is that we hope to accomplish.

I think that's a legitimate exercise for the government, and that it's important to remember that it's the role of the committee to hold the officials responsible for how they've spent the money which has been voted by the Legislative Assembly. So I hope that in the future that we are able to draw a more clear distinction that way between the cabinet ministers and the officials.

I think the other day, for example, the auditor pointed out that one of the departments hadn't done a certain thing, in terms of accessing money from the federal government. And questions were raised in the Legislative Assembly

about that. Now whether they should have been raised here or more appropriately should have been dealt with by the officials, to put them on the spot, but if, you know, if they couldn't provide the clear answers then to come back to the officials.

Well those are good points and I think that we'll see much more discussion of those points and the proper objectives that should be followed by the Public Accounts Committee in the future. Because make no mistake about it, some Public Accounts Committees in the Commonwealth are much more advanced in their perusal of these kinds of things than we are.

I can think of the Public Accounts Committee for the state of New South Wales in Australia, Mr. Speaker, that I'm familiar with because their people have come to Canada now on a number of occasions to talk to us about what it is that they do. But there is an example. Their primary concern is one of effective operations of government. The opposition and government members are agreed, very much agreed as to how to proceed. They carry out a number of independent studies to try and make sure that government operations run effectively on behalf of the taxpayers.

I think, as an example, one of the things they did, they noticed that there were a great number of fires in schools occurring in the state. They flagged that; they paid special attention to that, and they were able to come up with a preventative program which then meant that the expenditures on schools and on fire fighting and the like, and restoring those schools, was less in the future, Mr. Speaker.

But that's the role of the committee as distinct from the auditor. So again, the committee has had that role. The auditor has not enjoyed that. The legislation before us proposes to change that to now give the auditor the opportunity to review that role as well.

And having said that, I think that it's not really clearly addressed in the Bill as such, and of course you can't really address it in this way, but one of the implications, I think, of the Bill is that we will need to ensure that the Provincial Auditor's office is more adequately funded to enable it to carry out these additional responsibilities. Because as you know, there has been some concern expressed by the auditor in recent years about the adequacy of funding for his office, that having led I think in terms . . . or delays in the tabling of the auditor's reports before the Legislative Assembly because he didn't have the staff to be able to do that.

The government appointed more private auditors to take over some of the responsibilities. That I might add also hasn't quite worked out the way that it should have, and that again is an issue that we're likely going to have to deal with in the future so that we can get a more effective relationship between the private auditors and provincial auditors. And I think that's something that the Minister of Finance and the government members also recognize is something that we're going to have to clear up in the future.

But we have the very real question as to whether or not

the auditor's office will have the kinds of funds that are needed to carry on effectively and to carry on with these additional responsibilities that we are now entrusting them with. And it's we that are doing it. It's not the government but it's the Legislative Assembly.

So I think as members of the Legislative Assembly, and whether you sit here on the opposition side or on the government side, we'll want to make sure that we have the kind of money that the auditor can do the kinds of reports now that are anticipated in this legislation.

And I think we're going to be very satisfied that if we give the auditor the extra money to do these kind of reports, he will save us money. Certainly that has been the case at . . . well the closest auditor that's doing value-for-money auditing is at the city of Regina where Mr. Langenbacher, the auditor for the city of Regina, has come in with a number of recommendations as a result of his reviews, a number of recommendations that will save the city money in the long run. And you can say that the money that's spent on Mr. Langenbacher's office is money well spent. His money is in fact an investment — an investment in future savings.

And that's I think the kind of thing that we would like to see on our side of the House, and I think the members on that side of the House want to see too. Because they're the ones that are putting this Bill before us, even if it's kind of late in their term and one might have some suspicions about whether they really mean it, and if they are re-elected whether they would carry out with it. But we assume that they will, and you know that's why they are putting it forward because they hope too to save the taxpayers some money.

And they have been reconciled with the view that to be wise and prudent with the taxpayers' dollars is a good thing, Mr. Speaker, even if they didn't believe that up until a few months ago. But they certainly seem to believe it now. I mean if you listen to them you would believe that.

Mr. Speaker, I want to now deal with the question of the appointment of the auditor. This is one of the provisions of the Act where the Act before us states that the auditor is going to be appointed for a six-year term. But that's a term which can be renewed for one more six-year term, not for unlimited number of six-year terms. Of course it wouldn't be unlimited. I mean every person's got their time. I mean they got to quit, I would think, by sixty-five or whatever it is, but for one additional six-year term.

But we may want to ask some questions about whether that's appropriate. I mean if you've got a good thing going, whether another six-year term might be appropriate. Or then again, it might be the view that inasmuch as we're now into term appointments, maybe the best thing is to limit it to 6 or 12 years and to then bring in another auditor who may have a different perspective and some new things to try out in terms of furthering the accountability cycle in the province of Saskatchewan.

I think that kind of influx of new ideas and that infusion of new ways of doing things in the long run may stand us in good stead. Certainly the auditor we have now is a person who has some new and refreshing ways of doing things

and we're very thankful for his appointment. Although I might say, and this is the point that I'm getting to, the way that he was appointed is certainly contrary to the way that we've done it in Saskatchewan before.

I think it's important for the people of Saskatchewan to understand that this proposed appointment is a marked, marked difference from the way things have been done before, in that in Saskatchewan, over the last fifty years, we've had a case of auditors being appointed when they were in fact, a Deputy Provincial Auditor, in that in each case the retiring provincial auditor made a recommendation regarding his replacement to the Minister of Finance about the appointment of his deputy as the new Provincial Auditor.

So it was a case of an organization that pretty much ran itself and it had very clearly, clearly, clearly established a tradition of independence. I mean here is a case of any person entering that auditor's office who is vying for the top job knowing that they didn't have to curry any favour with the government — it had nothing to do with the government — but it was the Auditor's office itself that ultimately decided who was going to be the new Provincial Auditor. It meant for a great deal of stability within the office and certainly a tremendous amount of independence in the office because the outgoing auditor appointed, in effect, the new auditor.

For example, the provincial auditor from 1939 to 1946, F.A. Robertson, was formerly a deputy provincial auditor. His successor, C.H. Smith, who was a provincial auditor from 1947 to 1967 — a term of 20 years, Mr. Speaker — was formerly a deputy provincial auditor. R.C. Hodsman, who was the provincial auditor from 1967 to '71 was also a deputy provincial auditor. And then of course Mr. Willard Lutz — W.G. Lutz — who's known to all members of the Assembly, and because of his recent tenure in office, I think, is also well known to the people of Saskatchewan. He was the provincial auditor from 1971 to 1989, a period of 18 years, and he too was a former . . . he was formerly a deputy provincial auditor.

So that the method of appointment, even though provided for in certain ways in the legislation, made it clear . . . or the practice has been over the 50 years that the deputy would become the new Provincial Auditor, and placed a great deal of onus on the office of course, but also provided for tremendous, tremendous amount of independence as to who the auditor was.

And that's not to say that once appointed he couldn't be removed. I think I pointed that out earlier that the auditor can be removed from office by the Legislative Assembly or the Lieutenant Governor in Council upon, I think, the report of the Legislative Assembly. And as I interpret that, or I interpret that to mean that there then has to be some consultation with the Legislative Assembly. In the very least it means that that kind of removal from office has to be then dealt with publicly through the Legislative Assembly, and that's the way it should be for a person who in fact reports to the Legislative Assembly as opposed to the government.

The selection processes followed by other Canadian jurisdictions: Newfoundland was within their audit

office, although I understand they're changing that; Prince Edward Island was from within their audit office; Nova Scotia from within, New Brunswick was from within the finance department. Quebec carried out a search for an auditor which has now been the case latterly here in Saskatchewan; Ontario from within the audit office; Manitoba from within the audit office; and Alberta from within the audit office; and B.C. has gone to a search. The federal Auditor General — you will know of course Mr. Dye and now his successor whose name escapes me — but those auditor generals of Canada have also been appointed by search, so . . .

We have . . . and are proposing now by way of the appointment of the last Provincial Auditor, which was a search, and now through this legislation, to make it clear that we will be joining Quebec, and I believe it's, yes, British Columbia, and the federal government, in searching for auditors as opposed to appointing the auditor from within the office of the Provincial Auditor.

There was a very important distinction though. And one of the reasons we had very grave concerns with the government in that in how they appointed Mr. Lutz's successor. The government decided to search for an appointment to Mr. Lutz, and the new auditor being Mr. Wayne Strelieff, who is a very competent and excellent Provincial Auditor and will stand the people of Saskatchewan in good stead in years to come.

(2000)

But we disagreed with the process they followed because they said that . . . or they went about to appoint him without first changing the legislation. They have decided to change the legislation after the fact. And we felt somewhat uncomfortable with the process of them searching for a replacement as opposed to appointing from within the office — which had been the case and which had been practised — but to search for a replacement and to put that person into office, but in an office which according to the legislation was defined as a lifetime appointment. So we had some grave misgivings about the government — and it was the government, the Minister of Finance — searching for someone to fill a lifetime appointment. We didn't think that was right.

We think that if you're going to have a search for someone to fill a job then at least it should be a term appointment as most other people who are appointed to jobs that answer to the Legislative Assembly. The Ombudsman, as an example, are term appointments. And we agree with that so that there is then an opportunity if the government ever changes, for another government to review that term if they think that there is something wrong with the way the appointment had been made in the first place.

But of course for the lifetime appointment that becomes difficult, so we had some strong misgivings about the way the government proceeded in that particular case, to make the appointment.

I am not disappointed at all in the end result of Mr. Strelieff, who you know as I indicated, is an excellent auditor. But with the process . . . and that again comes as no surprise to the members on this side of the House,

seeing the way the government has operated this last eight or nine years with precious little regard at times for the way things have been done, precious little regard for tradition, precious little regard for the rules of the House at times.

And so it didn't come as any surprise to us, but nevertheless it made it difficult for us to agree with the way they were doing things. Not that we disagree with the proposed amendment that's before us, to have it for a six-year term. We agree with that. And we will have some questions when the time comes in committee as to whether or not it should be renewed for one additional term or whether there should be provision for any number of six-year terms.

And I think that we're open on that point but we do want to ask the questions. And I think the people of Saskatchewan would also want us to ask those questions on their behalf, because again I want to emphasize it's the Provincial Auditor . . . it's the provincial auditors in a very real way that stands between them and abuse of the taxpayers' dollars, Mr. Speaker.

And we need to be very cognizant of that power of that office and the special relationship that that auditor has with the taxpayers of Saskatchewan and the people of Saskatchewan. I don't think that necessarily the people of Saskatchewan go to bed every night thinking fond thoughts and wishing warm wishes to the auditor every day, but he is a person who is important in their daily lives because he is the person that makes sure that their taxpayers' dollars are being spent legally, are being spent, hopefully in the future now are being spent wisely, Mr. Speaker.

So we disagreed with the government on that particular point as to the appointment. We thought that the change in the legislation, the one that we're debating now, that change in legislation should have come before us first. We thought they were putting the cart before the horse. I have not changed my mind on that; still think they put the cart before the horse. But even doing that sometimes, you get where you're going with some dispatch, and everything has turned out well in this case. But again we argue for doing things in the right way and to do things in the right and logical sequence and right and logical order.

We also had some real reservations about tampering with success. I don't think that we've ever seen a government that has been more change oriented than the PC (Progressive Conservative) government has been since its election in 1982. I find it hard to think of a government that has proposed more radical reforms and more radical ways of doing things than the PC government. This is a government that . . . It has been said of them: if it ain't broke, let's fix it; that they're that kind of government that even if things are going well, that things need to be tampered with.

And there's any number of examples of that. Of course in recent history, some of the privatizations being very relevant and very good examples where they've just kind of barged ahead with changing things in society without any real regard as to the practical questions whether or not what had been taking place was effective. They've

just kind of had their ideological, right-wing blinkers on and really couldn't see from side to side very effectively and have, you know, without really any good reason, changed things in our society. We thought this might be another example of that. Or you had a 50-year tradition, and a 50-year tradition, sir, as you know, is nothing to be taken lightly. Your office as Speaker and other officers of the Legislative Assembly, a tradition, is vitally, extremely important.

It is to all of us in terms of how we conduct our debates. Without tradition and without having precedents to fall back on, the House would operate much less smoothly than it does now. There would be far greater concern about debate and what is fair to debate, and all those kinds of things if we didn't have traditions, not only in Saskatchewan but parliaments throughout the Commonwealth, to fall back on. Very important tradition.

Here we had a 50-year tradition, a 50-year tradition that the government saw fit to change, and not with any real prior consultation either. It was a case of the Finance minister coming to the Leader of the Opposition and saying, we're going to change that; and that's the way it's going to be. So there wasn't any real opportunity for debate on the question before he made the decision to change that.

One had hoped that he would have, you know . . . that he would have brought that before the Legislative Assembly, might have brought the whole question before the Public Accounts Committee, to have them address the question: are we satisfied with the way we appoint auditors? Are we satisfied with the lifetime appointments from within the auditor's office, as opposed to a term appointment which is coming into vogue in a number of other jurisdictions; here are the advantages of a term appointment.

Of course the very clear recognition of the advantage of the independence of the auditor's office having been established, because we have a 50-year tradition in the way we've appointed the auditor. For the committee to review that and ultimately to come back with some recommendation to the Legislative Assembly as to whether or not it should be changing the rules for the appointment of the auditor, the government didn't see fit to do that.

I think that's unfortunate in another way as well because it doesn't make very good use of a number of people who were very talented and have a lot to contribute to public life in Saskatchewan, and who in this case weren't being effectively consulted, but were simply told this is the way it's going to be, and when the matter comes up we'll sing the hallelujah choir as has always been the case.

I can think of some of the members of . . . present members of the committee and past members of the committee not only on this side of the House, but there's the member for Saskatoon South who I mentioned earlier who made a very substantive contribution to the debate before us. Or the member from North Battleford, Doug Anguish, who I think also has a great deal to contribute because of his involvement in the federal House and involvement in committees in those areas.

But I think importantly, a number of government members who I've seen make an important contribution to not only the Public Accounts Committee but to the workings of the Legislative Assembly and to public life in Saskatchewan and who I feel should have been employed in that particular instance to review the appointment process for the Provincial Auditor — the results, or the proposal which we have before us, but a proposal that comes very clearly from government without any prior consultation.

When I look at for example your predecessor in the Chair, Mr. Speaker, the member from Rosetown-Elrose who is retiring now but is a person who both as a cabinet minister and as a Speaker and as an opposition member and a former chairman of the Public Accounts Committee, I think is the kind of person who could have made a valuable contribution in discussing the whole question of succession and how that might be handled, both from the point of view of his experience and because he's a capable person who considers his viewpoints well. You know that; I know that. That's the kind of person we should have.

You know the government is not really making effective use of the kinds of skills and abilities that he has and the kinds of contribution that he could be making, to not have involved him through the Public Accounts Committee in those kinds of questions.

So whether it's him or it's one of the former members across from me here — the member from Assiniboia-Gravelbourg who doesn't have a great deal of experience in the Legislative Assembly because he was only elected in a recent by-election, but in his short time on the committee I think acquitted himself well and made a valuable contribution and had a number of things to say and perspectives which I think might have been helpful in any discussion such as that. And again we're denied that kind of opportunity, that kind of involvement.

We had the member for Nipawin who's been a successful person in his farming operations over the years, a person obviously who knows how to run a ship even if some of his colleagues in the cabinet don't know how to run anything. He certainly has demonstrated that he's been able to do that in his private life.

Well I think we would have benefitted from his involvement in any process that might have looked at the question as to how an auditor should be appointed. And I see another former member, the minister now of Social Services, the member for Rosthern. Even though he might drive his tractor into the dug-out from time to time I think he's — that's a little in-joke here in the legislature, Mr. Speaker — but nevertheless is a person who has some contributions to make, and I think is one of the reasons that the Premier saw fit to appoint him to cabinet.

We think that a person with his perspectives . . . and I've often disagreed with him on the committee. In fact I'm hard pressed to think of one time that I might have agreed with the member on the committee. But having said that, I certainly respected his points of view, and I think that again he's a person, and those are the kinds of members, back-benchers now, back-benchers then, the people

who could have been called upon to make a valuable contribution to questions such as this.

Even the member for Cut Knife-Lloydminster, in his own inimitable fashion, Mr. Speaker, I dare say could have made . . . well he would have made some sort of contribution to any discussion such as that. Who knows? Something might have dropped from him too that might have helped us in those proceedings. So we were reluctant, to say the most, to give the government our green light, our go-ahead, for the way they're proposing to do things.

Again they are proposing to make the appointment before changing the provisions of the Act, the Act that we're discussing now. And we thought that was wrong because it's putting the cart before the horse. I dare say the member from Assiniboia-Gravelbourg is a veterinarian, and the Minister of Finance should know that you don't put the cart before the horse. But the Minister of Finance has not been one who's listened very well to members from this side of the House.

So we disagreed with him on that and also the question of tampering with success. We had a 50-year tradition which resulted in tremendous independence, and I don't think that anyone will argue, Mr. Speaker, even as my . . .

The Speaker: — Why is the member on his feet?

Mr. Trew: — I would like to ask leave to introduce a guest, Mr. Speaker.

Leave granted.

(2015)

INTRODUCTION OF GUESTS

Mr. Trew: — Thank you very much, Mr. Speaker. It is my pleasure to, this evening, introduce a cousin of mine seated in your gallery, sir. Harold Trew, from Carrot River is up there. Harold is in town this week and next, staying at our residence, for which we are very grateful. It's always a pleasure to share some time with my cousin and I might say, my good friend, Harold. In our single days we lived together for awhile and travelled; went to British Columbia to seek our fame and fortune. Neither one of us achieved that so we returned to our home province of Saskatchewan.

Mr. Speaker, I want to point out that we're told repeatedly, on this side of the House, we don't understand the problems of farmers and we don't understand rural Saskatchewan. I would like to point out to particularly government members that what you're seeing is a farmer that is in the process of exiting farming, exiting farming because of the tough times in agriculture. And it's just frustrating for me, Mr. Speaker, because I want to assure you, sir, and the House that we understand the problems. I see it, have it in my house right now. I ask all members to join me in welcoming my cousin Harold. Thank you.

Hon. Members: Hear, hear!

SECOND READINGS

Bill No. 53 (continued)

Mr. Van Mulligen: — Thank you, Mr. Speaker, I thank the member for Saskatoon here, it's always nice to rise to enthusiastic applause.

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — Mr. Speaker, I was just summing up this question of the appointment, that we were somewhat disappointed that they had chosen to reverse the process here — do things out of sequence. That they were in our view tampering with what had been a success, because you have to remember that the system that we had of appointing from within had seen the appointment of Willard Lutz as the Provincial Auditor. And I don't think that there's any person in Saskatchewan that would take the position that Willard Lutz was not a person of independence and who said what he thought and thought what needed to be said and said it with dispatch and without fear or without favour. And we think that that . . . (inaudible interjection) . . . Sorry, Mr. Speaker, I was distracted again by the Minister of Finance. But the point being that we had a system here that resulted in great independence of the office . . .

An Hon. Member: — And a good system it was.

Mr. Van Mulligen: — And a good system it was, as my colleague from Moose Jaw South says, a very good system it was.

One also has to remember that the auditor, the last auditor for Saskatchewan, Mr. Lutz, was a person who was well recognized, well recognized by his colleagues from across the country and was respected by them, and that we were fortunate, indeed very fortunate, to have a person of Mr. Lutz's calibre working on our behalf and working without fear or favour for the members of the Legislative Assembly and for the public. He really was the taxpayers' best friend, Mr. Speaker, without a doubt.

One of the aspects of the appointment of the auditor that isn't addressed here in the legislation, and perhaps will need to be at some future time, something that the Minister of Finance, showing as he did in the appointment of the auditor now, really doesn't have much sort of sense or appreciation for the concept of asking for other people's opinion and being able to incorporate that or for involving others in the process for the appointment.

The Minister of Finance basically said to the chairman of the Public Accounts Committee that here is the person that I want to appoint and that's all the consultation you're going to get. And perhaps we'll need to look at that as members of the Legislative Assembly, whether that type of consultation is adequate, and whether we should be looking for a more active consultation process and one that's more clearly spelled out in the legislation. It simply says that the minister . . . as I understand it, the legislation says the minister shall consult the chairman of the Public Accounts Committee, but it doesn't give any details as to the consultation process or how that should be done, and

perhaps we need to be doing that.

Here I have it, I think. Yes, the present Act says that:

After consultation with the Chairman of the Standing Committee of the Legislative Assembly on Public Accounts, the Lieutenant Governor in Council (as the Cabinet) shall appoint a person as the Provincial Auditor for Saskatchewan.

So the government's appointing . . . and it says to do that after consultation, but consultation is a word that can be variously interpreted, and obviously was interpreted by the Minister of Finance to mean, here's the person I've selected, and that's it; and you can like it or you can lump it, but here's the person that we want to appoint.

Now in some quarters, that might be seen as consultation. In other quarters, that would not be a very effective or very realistic interpretation of the word consultation. I don't have a dictionary with me, Mr. Speaker, to know exactly what the dictionary might say about consultation or how it might define consultation.

But for me, in any event, consultation has always meant an act of consultation process in which the parties to be consulted have some hope that the comments that they are about to make or the contribution that they are about to make in that consultation process have some possibility of being agreed to or accepted, as opposed to being told in a very clear either/or situation, this is the way it's going to be; like it or lump it, which was basically the approach that the Minister of Finance took.

And I wrote to him that time, after he did that. I wrote to him that it's clear from your letter that you're not prepared to have meaningful consultations with respect to this appointment as required under the auditor Act. He didn't provide a short list of candidates because he had a search committee reporting to you its recommendation on a personal and confidential basis, even though he appointed the search committee. And it's clear that he didn't want to have any meaningful consultation on this appointment. I told him that it wasn't my intention to stand in the way of the appointment of Mr. Strelieff and that I intended to work with Mr. Strelieff to make the operation of the Provincial Auditor's office as efficient and as effective as possible.

I maintain that, and I would say that it's been my very great pleasure to have worked closely, very closely with Mr. Strelieff in these past few months since his appointment, in an effort to not only assist him to become acclimatized to his office and the operations of his office and the demands on him as a Provincial Auditor, but also to make him feel welcome here in Saskatchewan and in our Legislative Assembly. He's a very good person to work with.

And so I hold out the hope that if not this government, some future government might see its way clear to reviewing the wording of the Act as far as the consultation is concerned with the chairman of the Public Accounts Committee, that that might be reviewed to provide for a more active consultation process, whether it's with the chairman of the Public Accounts Committee or whether

it's with other members of the Legislative Assembly or the committee as a whole or whether the committee has perhaps brought in a short list of candidates and is entitled to interview the short list of candidates and make its recommendations to the Minister of Finance or whether the Act specifies that the appointment of the new auditor must be on the basis of an agreement on the members of the committee or some such way, that I think that would better protect the interest of the Legislative Assembly.

And again I want to make it clear that I've got no qualms with the person that has been appointed. But we're talking here not so much about the person that has been appointed, but we're anticipating future appointments. After all, the Act we have has lasted us for a good number of years. We have a 50-year tradition, so therefore there is a very important onus on us that when we make changes to legislation, we do it in a way that just doesn't stand the test of time for a few months or a few days but stands the test of time for decades to come and will be meaningful for decades to come. The important thing in this, the important thing in this is to recognize that the Provincial Auditor is in fact a servant of the Legislative Assembly, and therefore it's very important to make sure that the Legislative Assembly has a very clear, well defined role in his appointment, and a role which is . . .

Given the experience now of the previous consultation, given the experience of the previous consultation we would say that we hope that that doesn't become the precedent for doing it in the future, but that in the future we have a more active consultation process, and we define that word "consultation" in a much more positive sense, and in a sense that will be of greater benefit to the Legislative Assembly, and more important, Mr. Speaker, of greater benefit to the people of Saskatchewan.

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — I don't know if I want to say anything else on that particular segment of the Act, Mr. Speaker. I think the appointment process that we followed is not a good one. We have some questions to ask, of course, about the appointment of six years, and whether it should be renewed for one six-year term or more than that.

We will probably also have some questions about the definition of consultation, and whether or not there might be a better way to consult in the future on the appointment of an auditor. This is important, especially now that it's not going to be a lifetime appointment, but a term appointment that we can anticipate these appointments on a more regular basis. We need to do everything we can to make sure that the appointment of the auditor is done in an independent fashion.

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — So that not one person in Saskatchewan can have any doubts about the independence of that office and who it is that that office reports to, and who it is that that office is responsible to, Mr. Speaker. So it's very important.

But we'll have some questions I would think, on that part

of the Bill, in addition to other parts of the Bill. But we'll have some questions on that part of the Bill about the appointment, and we look forward to an exchange with the minister.

Of course that's how the process works here. We have a second reading where we discuss the Bill in principle, the principles of the Bill and whether we agree or disagree and what our position is going to be. But recognizing that there may be shortcomings in the Bill, perhaps the minister didn't put something in. There's an opportunity then in committee, and in this case, Committee of the Whole, to ask questions.

Now here's probably a good example of where the legislature should perhaps look, instead of reviewing this Bill in Committee of the Whole where . . . it might be reviewed by the Public Accounts Committee, Mr. Speaker. That's another question we'll have for the minister, is why he would take the position . . . or perhaps I could ask you, Mr. Speaker, how we might change it so that this Bill, as opposed to being reviewed by the Legislative Assembly — and at this point we've pretty much closed the door on anybody appearing before us to get their viewpoints — but how a Bill like this might be reviewed by the Public Accounts Committee as opposed to being reviewed in the Legislative Assembly.

I think that that would be, to my mind, making good use of the talents that the members of the Public Accounts Committee have. It would make good use of their skills.

The point that I was making, Mr. Speaker, is that the process that we're following is that we'll be asking a number of questions in committee. But committee is Committee of the Whole in the Legislative Assembly and that perhaps here is a good case where a Bill might have been sent for committee to an outside committee or to a committee of the Legislative Assembly such as a standing committee so that the Standing Committee on Public Accounts might undertake to do the review of the second reading as opposed to that being done by the Legislative Assembly itself, because that would allow the Public Accounts Committee, as opposed to asking questions of the minister as we are able to do here in the House . . . the Public Accounts Committee also has the freedom to ask questions of other witnesses that have been called before it.

(2030)

I think that given some of the concerns that have been raised in Saskatchewan — and, Mr. Deputy Speaker, I think that you're aware of — are concerns that have been expressed about some potential animosity between the Office of the Provincial Auditor and the private sector auditing firms in Saskatchewan, that perhaps this is a good opportunity for the committee to review the Bill and to ask for input from, say the Canadian Institute of Chartered Accountants, Saskatchewan branch, and other organizations such as that, as to what they thought about the legislation and if there's any improvements that they saw or any comments that they might have on the Bill, so that we could be sure that the Bill had received all possible points of view and that it was something more than a, you know, partisan, political exercise, as these

things sometimes tend to be, in which we are . . . I think we're all hoping to avoid.

But you know, we talk a lot about getting input from the people and getting the public more involved in the deliberations of the legislature. Well that would have been a good way to do it, to have brought the Bill before the Public Accounts Committee, and perhaps it's not too late. Perhaps the Minister of Finance may yet want to do something like that, that when we're completed the second reading that we bring it before the Public Accounts Committee so that the members in that committee can have a good go at the many questions that have been raised, and others that I think are sure to be raised about the Bill, and that . . . get some good substantial input to bring back to the Legislative Assembly and to make sure that what we're doing here, which is in a sense breaking 50 years of tradition . . . you know, as long as we're going to break it, let's do it in such a way that it's going to stand the test of time for another 50 years, Mr. Speaker.

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — Those are questions that I think that we will want to ask and I think we need to ask. We can't leave any doubt in the minds of the public here that . . . no doubt at all that the appointment process is going to be a process which is going to result in the independence of the auditor's office, and it's going to result in the appointment of good, qualified people to be their Provincial Auditor, their watch-dog of the public purse, and their person who's going to make sure that their taxpayers' dollars have been well spent.

So, Mr. Deputy Speaker, that concludes my remarks on the appointment process. And I want to turn to another chapter here if I might. There's a number of sections to this Bill and we've only basically talked about one of those sections so far, and I'd like to now turn to some of these other sections if I might, Mr. Speaker.

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — Oh incidentally, Mr. Deputy Speaker, when I talked before about the members of the committee who I think could make a valuable contribution to discussions about the appointment process, but certainly you have to rank as one of those people that I think could make a good substantial contribution, sir. You have attended a number of meetings of public accounts committees from across Canada. I think that you have a good sense and appreciation of what is done in other jurisdictions. You have always shown yourself to be a pragmatic individual who brings a good pragmatic bearing on all the questions before us. And I think that that kind of viewpoint would be helpful to us in our deliberations, Mr. Speaker.

I almost forgot one other member and I almost overlooked . . . he was sitting behind me so I didn't see him, and that, of course, is the member for Arm River. He too is a person of some great experience and is a former cabinet minister and experienced in this House, I think more so than most members, and would have a lot . . . would make a very valuable contribution to this whole

discussion. I think that we could have benefitted from his input and any advice we might have been asked for as a committee on the appointment process and would certainly stand us in good stead in any discussions that the committee might have were it to be asked by the Legislative Assembly to review the legislation.

And as I said, even the member for Cut Knife-Lloydminster would make a contribution of sorts, Mr. Speaker, no doubt about it.

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — Mr. Speaker . . . (inaudible interjection) . . . well, the member says that I'm stretching it a bit and I don't think so. I've worked with these members on both sides, government members and opposition members now for a number of years, and I can honestly say that it's been my pleasure to work with them and that I've benefitted from their input over the years.

Mr. Speaker, I want to now deal with another set of amendments that are proposed and this is with respect to the funding of the auditor's office. As you know, one of the provisions in the Bill is to change the way in which the auditor's office is being funded. You will know that the auditor's office now is funded by him making submissions to a cabinet minister, I believe in this case it's the Minister of Finance. The Minister of Finance peruses his budget and then submits it to the Legislative Assembly for approval in the estimates and part of the overall budget.

That has some people wondering whether that's perhaps the best process. And the Bill before us proposes to change that and I think is a recognition of the questions that have been raised over the years as to whether that's the best way to go.

We have a number of servants of the House, of the Legislative Assembly — people who are responsible to the Legislative Assembly as opposed to the government — whose funding is derived from a committee of the Legislative Assembly in an effort to ensure that then there is greater independence for the distribution of those funds to those officials so that in no way should they ever have to ask the government — a government that they might be called upon to criticize one minute — to ask them for funds the next minute.

And it's seen as a very important way, or very important aspect of parliamentary government, that we've drawn that distinction for people who need to be more than fair and people who . . . or servants who may need to, in their daily life, may need to criticize the government of the day — that those officials find their funding from somewhere else than directly from the government of the day.

Because as I said, it's just not acceptable that we would ask an official one moment to be prepared to criticize the government and the next minute to be prepared to ask the government for your funds for the coming year. I mean, that's just not a very effective process. He who pays the piper calls the tune, Mr. Speaker. There are ways of dealing with the funding in such a way as to affect the operations of an office. And I am not saying that that

necessarily was the motive behind the government's treatment of the auditor's office in these last few years. But one has their suspicions. One has their suspicions.

My colleague corrects me that she who pays the piper calls the tune as well, Mr. Speaker. But we have our suspicions about those kinds of things and it's just not acceptable that in our parliamentary system of government, where we try to make this very important distinction between the legislative arm or the legislature and the executive government, that the funding then for the auditor's office also be independent.

And this is something that the auditor has talked about for many years now — many, many years. In fact, I can't recall an auditor's report where the auditor didn't address this point.

I venture to say that there probably hasn't been an auditor report that my colleague, the member for Regina North East, and soon to be the member for Regina Dewdney, or at least I think it will be Dewdney, who knows, with the boundaries confusion that there is. That there is some confusion now as to what one should refer to members as in this House. But having said that, that's not very appropriate to the discussion here or germane to the discussion, Mr. Speaker. I think we need to be, you know . . . it's an important thing that yes we be allowed liberties and the way to discuss things, that we should not stray far from the course and I certainly wouldn't want to do that and I know that as chairman of the Public Accounts Committee that sometimes members do that and they stray and you have to call them back to order. But you try to do that less than more and so that people feel free to express themselves.

But in any event, people like the member for Regina North East and the member for Regina Centre who have also been previous chairmen of the Public Accounts Committee, I would venture to say that they will not likely recall a report of the Provincial Auditor, in which the auditor did not raise the question of the independence of his office and the funding of his office and the fact that the funding for that office should come through something else than the Legislative Assembly.

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — I stand to be corrected on that but that would be my sense. In fact, the last report we have of 1989, the auditor writes that . . . he writes this in his introductory chapter in his report where he states that "another important aspect of the Executive government's accountability to the Assembly is the . . .

An Hon. Member: — As I understand it, they agree with this Bill and the guy's been speaking for three hours. What if we've got a Bill they disagree with?

Mr. Van Mulligen: — Well, Mr. Speaker, I'll be glad to . . . if the Minister of Finance wants to make an introduction and that's why he's on his feet, if he's shouting loudly, as it were, from the side, if he wants to make some introduction, I'll be glad to sit down to allow him the opportunity to do that.

I might say, Mr. Deputy Speaker, that I am a person that appreciates a good heckle. I appreciate it when members have something to say and they have some **bon mot** to interject into the proceedings. That's the spice of debate in the Legislative Assembly. That's the kind of thing that enlivens debate and I would say adds to the debate because it throws in perspectives that otherwise might be forgotten, Mr. Speaker.

But to have the non-ending chatter from the Minister of Finance is not something that one could call a good heckle. The non-ending chatter from the Minister of Finance is nothing but a nuisance. It's . . . I'm trying to find a word — its kind of like some mutant Muzak that's there in the background and it's not very nice at that. But it goes on and on and on and on. The Minister of Finance, he will . . . and again one would have the wish that he would take that kind of energy and throw it into making sure that the deficit is kept down and our taxes are kept down and that waste and mismanagement is ended in Saskatchewan, Mr. Speaker.

Some Hon. Members: Hear, hear!

(2045)

Mr. Van Mulligen: — But it's perhaps a reflection of this government that their ministers of Finance have been more political animals than they have been practical persons who are concerned with the public purse. And that's one of the reasons, Mr. Speaker, why we are in big trouble in Saskatchewan today. To have the former egghead from . . . pardon me, the former member from Kindersley with all his wonderful ideas about deficit financing, and no practical experience, no practical experience, be foisted upon the people of Saskatchewan and entrusted with the responsibility of running a 2 or \$3 billion enterprise, Mr. Speaker, is something that still makes me shudder and shake within, as to how anybody in their right minds would do that.

And then to follow him up with the most political of all animals, the member for Qu'Appelle-Lumsden. And of course we know his role in the proceedings and that was to down-play the deficit part in the last election and to orchestrate over to the cruel and vicious cuts that followed that particular election and to be able to put the right political spin on that. That was his role.

And now to have the earnest member from Weyburn as the next instalment — but no less political, and I would venture to say no less smart when it comes to the public finance. But that's a reflection on this government, isn't it? I would say that that's one of the problems the government has had.

Mr. Speaker, the Bill before us . . . and speaking to the way the auditor's office is funded, Mr. Deputy Speaker, the . . . As I was saying before I was rudely interrupted by the Minister of Finance, that the auditor in his report last year dealt with this very point, sir. He says:

Another important aspect of the Executive government's accountability to the Assembly is the existence of an independent legislative auditor, the Provincial Auditor.

We know that; makes it no less important, and we emphasize that. It goes on to say:

The Provincial Auditor is an Officer of the Assembly responsible to audit all the accounts of the Executive government (as distinct from the Assembly) and report to the Assembly on the Executive government's stewardship reports (financial information) and the Executive government's quality of administration of public money.

So again, he's very clearly drawing out that he's responsible to the members of the Legislative Assembly, to the public through the Legislative Assembly, for a review on how well the government is doing with the taxpayers' dollars, and drawing those very important distinctions, that he's responsible to one for reviewing the other. And he says that:

Safeguards have been provided by the Legislature through The Provincial Auditor Act to ensure the Provincial Auditor's independence from the Executive government.

And I've reviewed some of those ways in which he in fact is independent from the executive government. I don't want to dwell on those again, but suffice it to say that the Provincial Auditor . . . Well one that I can recall is that independence is maintained because he can only be removed from office through following a public process in the Legislative Assembly. This again is something that established independence of the office.

But he goes on to say — here's the important point:

The Provincial Auditor must however (must however) seek funding for his Office from the Executive government. This method of government could affect the Provincial Auditor's ability to fulfill his responsibilities in a timely manner.

Accountability could be strengthened if funding for the Office of the Provincial Auditor was set by a Committee of the Assembly.

Now what the auditor is saying is that . . . I think he's being nice when he says that this method could affect the Provincial Auditor's ability to fulfil his responsibility in a timely matter. I think that what we have seen is probably instances of where the adequate funding for the auditor's office has in fact affected the functioning of the auditor's office and his ability to fulfil his responsibilities in a timely manner.

I can recall that there was an instance in the '70s, I believe, where because of the tremendous additional responsibilities which were entrusted to the auditor, the auditor was not able to make his report in a timely fashion. He was much delayed in one year, in being able to present his report. This also occurred a few years ago where the provincial auditor, who said that not because of additional responsibilities but because a lack of funding, wasn't able to get the work done in the time that

he would like and therefore to make the reports to the Legislative Assembly in a timely fashion, as he thought was important.

But in any event, it would appear that funding has played a role in enabling the Provincial Auditor to get his reports before us in a timely manner, both in the '70s where I understand it was redressed by providing the Provincial Auditor with more money and the situation corrected itself in the ensuing years so that he had the money to get his staff on the report and get it to us in a timely manner.

But the point remains that it's just not right or appropriate that a Provincial Auditor, who he says must report to the Assembly on the executive government stewardship, so that that is to provide a little report to us on how they're doing, having to ask them for money the next minute. It's like a teacher who's grading the student and then has to ask the student directly for the money to pay their salary. Well you know you can't run the school that way. You can't run education that way, and neither should the people of Saskatchewan be expected to continue to have a situation in where we would fund the auditor's office in that way. And this is a call, Mr. Deputy Speaker, that has gone on for some years and where it's just been ignored by the government, ignored by the government.

I guess ignored is the wrong way; I would say it is probably more appropriate to talk in terms of resisted. The auditor has brought the issue in his report before the Legislative Assembly. The Legislative Assembly has referred it to the Public Accounts Committee. The Public Accounts Committee will deal with that question from time to time.

And I can remember that in 1989 we dealt with this matter, and you will too, sir. You were a member of the committee at that time where we dealt with the question of the funding for the auditor's office.

An Hon. Member: — What did he say? What did he say?

Mr. Van Mulligan: — I'm not sure what he said, but I can recall that my colleague, the member for Saskatoon University, Peter Prebble, put forward a motion that the committee recommend to members of the Legislative Assembly that funding for the office of the Provincial Auditor be reviewed by the Standing Committee on Public Accounts.

And I think there was a debate, and in the debate there was a suggestion that, well, if you didn't think that the Standing Committee on Public Accounts was the appropriate place that perhaps there could be some other committee of the Legislative Assembly.

As is now anticipated in the legislation, the Board of Internal Economy . . . and if I can remember correctly, I think it's the member from Morse who raised some concerns that it not be through the Standing Committee on Public Accounts, because the Standing Committee on Public Accounts didn't include, didn't include any members of the executive government, and that it would be wrong to have a committee to set a budget for an office of the Legislative Assembly without there being at least one member of the executive government being on that

committee, to at least give some perspective as to what kinds of moneys generally were available for budgets, and what it is that the government might be pleased to entertain in that instance. It's not necessarily that they would have a direct say in it, but at least their viewpoints could be entertained.

And I think a valid contribution at that time, a valid point to be made at that point. But there was no amendment to the motion as such, and the motion was just defeated by the PC members of committee, Mr. Deputy Speaker, and that's regrettable.

We could have dealt with the matter then. We could have come forward with a recommendation to the Legislative Assembly as to the funding for the office. We could have ended that issue. And I think importantly, I think very importantly, the government would have gained some credibility in the eyes of the public as at least going one step to enhance the accountability of the Office of the Provincial Auditor.

One of the reasons — one of the reasons — perhaps the only reason that we are seeing many, many advances now by the government in terms of enhancing the accountability cycle at this late stage in the government is because they have engendered a reputation as being a government that frankly doesn't care about accountability. Doesn't much care about how the taxpayers' dollar has been spent. Doesn't much care about any of that sort of thing. Doesn't care about fiscal management. And they know, they know from their polling, from Allan Gregg via the ear-rings they know — via the diamond ear-rings — they know that public accountability is very much an issue of concern with the people of Saskatchewan — probably for the first time in history.

It's not often that the people of Saskatchewan would concern themselves with questions such as legislative accountability, accountability within the Chamber, Public Accounts Committees, the functioning of auditor's offices, the size of deficits, but I tell you in Saskatchewan they have become concerned about those questions because of the antics and the actions of the government opposite. And it's earned the government a well-deserved reputation for being loose with their taxpayers' dollars; for being less than interested in the concerns of the taxpayers, and having a very disdainful regard for how the taxpayers' dollars are spent, and frankly not very happy with anyone who would question them on that. In fact being downright antagonistic to servants of the public who are there to do their role in terms of reviewing the government's expenditures in money.

So the government has had a very well-deserved reputation for eschewing the interests of the public. And the public is looking for better than that. They are looking for more than that. It's accounted for all these Bills and amendments at this late date, the government hoping in this way that it's going to repair its image with the people of Saskatchewan and say that, well all that stuff is in the past, we put all these Bills before you to correct that and it's a better day ahead tomorrow. I'm not sure that that's going to work, but in this particular case, that if the government members had followed through on some of

their comments about that perhaps, you know, the funding might become independent, and had followed through that we might have had that in place already and they would have gained some credibility at that time. And they wouldn't be so far behind the opinion poll, eight ball, as they are now. The public might have had a little bit greater respect for them if they had shown a little more respect for the public's right to know about how tax dollars are spent.

I think it would have been in their best interest, but I tell you there was no talking to them. They're just unduly arrogant, in my view, about their righteousness of all their positions and everything they're doing. We'll spend money in whatever way we want. Don't ask any questions. We're going to do what we want. We'll attack the auditor if he has some un-nice things to say, and the auditor did. I look at a headline here of May 18, 1989: "Auditor slams secrecy". And it was this provincial government they're talking about.

Here's another one: "Tory actions break the law, auditor says".

An Hon. Member: — Here in Saskatchewan?

Mr. Van Mulligen: — Here in Saskatchewan, "Lutz claims interference". "Saskatchewan broke law, Auditor says". He says, "I cannot effectively carry out my role to watch over the public purse for my client, the Legislative Assembly . . ." The members ask that I read this again, but this was an article in the *Globe and Mail*. And the headline is, "Saskatchewan broke law, Auditor says." And the article goes on to say:

The Saskatchewan government is not being financially accountable to the public and has broken the law by not properly releasing certain information, the province's Auditor says.

In his scathing annual report released yesterday, provincial Auditor Willard Lutz took the Progressive Conservative government and major Crown corporations to task for preventing him from doing his job as watchdog over government spending practices.

"I cannot effectively carry out my role to watch over the public purse for my client, the Legislative Assembly," Mr. Lutz wrote in the report.

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

And here's another one: "Auditor denied access to information." But public is only too well aware, and it's one of the reasons that they have not been supportive of the government of late and that is because the government has created such headlines. It's a government that has shown this disdain for the public purse.

And again, it's my feeling that if the members of the Public Accounts Committee, in dealing with this question that is before now in the Bill, had dealt with this matter in an

open and forthright manner a few years ago, that you guys would be in a lot less grief today if you had done that.

(2100)

But in 1989 wasn't the only case, Mr. Speaker. Again in 1990 the matter was before us again where it was proposed that we agree with the recommendation of the auditor that the funding be set by a committee of the Assembly. And the member for Rosetown-Elrose said at that time:

I think the funding mechanism that we have has worked well enough that it could continue. For my part at least I would like to leave it exactly the way it is.

So he didn't want any changes.

The member for Biggar who was a member of the committee at that time, stated that:

I don't see where they're going to gain any independence.

I can't see any benefit from Provincial Auditor going to another portion or to a select group of the Legislature appealing for moneys.

And goes on to say:

... I don't see where any independence would be increased by having the budget defined by a different group.

And that was the PC member for Biggar who said that.

In relation to this question of funding for the auditor's office, Mr. Speaker, that we've been discussing, here's the comments that the member for Cut Knife-Lloydminster, and he's quoted as saying:

So there is basically ... he has a free-wheeling hand whenever he so desires to go into the departments at will and question anything at any time. So for him to have more independence, I don't know, probably that would be a question I should be asking: what more independence is desired and for what reasons?

Well to me that was the wrong question. The question should always be, how can we make sure that the auditor's office has even more independence at all times? And that was the contribution of the member for Cut Knife-Lloydminster on that one.

The member for Shellbrook-Torch River said:

Well as I understand it the Provincial Auditor is an officer of the Legislative Assembly, and so where his funding comes from doesn't affect his independence in any way ...

He goes on to say:

So I can't see what's wrong with where his funding

is coming from now, because treasury board is still going to have a control on the funding to the Provincial Auditor because they control the funding that goes to the Legislative Assembly and that is doled out by the Board of Internal Economy.

And I agree with that final last comment. But the point is that it sets the stage for a further layer of independence away from the executive government. And I think that's what the auditor is arguing for all these years in his reports. You know, I think that we all understand. I mean there's ... Ultimately the money comes from the executive government or it comes from the Legislative Assembly, and they can, through their majority in the House, get what they want.

But there are ways of dealing with these things to ensure greater independence as we do, you know, with the funding for the office of the Legislative Assembly, the office for the Clerk, the *Hansard* people, the Legislative Library I think being another one, the Ombudsman being another office that's independently funded, or funded in that particular way.

But there you have a case, Mr. Speaker, of members of the government caucus arguing against the independent ... or moving the funding for the auditor's office away from the cabinet and that funding cycle, but coming through the Board of Internal Economy — is the case with other servants of the Assembly — arguing against that, where I really think their interests would have been well served. Their own interests would have been well served if they had taken a position that we should be agreeing with the auditor in this way and promoting the independence of his office.

And again I want to emphasize that it's not a matter of dragging your feet and kicking and screaming to go along with suggestions for improving independence. I think that as members of the Legislative Assembly we should always be alert to ways of improving the independence of the auditor's office. We should always be searching for ways to improve the auditor's office so that it can function more effectively on behalf of the people of Saskatchewan and independently from the government, whose job it is for the auditor to review their handling of the money — their stewardship of the public purse.

But they resisted the change up to then, you know, or up until quite recently. It's only in the last few months that first the Premier and then the Minister of Finance talked about, I think it was, the new realities and that the new realities is going to result in things such as the Bill that we see before us today.

I'm not sure what ... well I can guess, Mr. Speaker, that these new realities is probably a reading of the opinion polls over a period of time as conducted by Mr. Gregg, and that the realities were that the public didn't think very much of the way the PC government handled questions such as accountability, and didn't have a great deal of confidence in the Premiers and others in terms of their fiscal management and their management of the finances of the province and, therefore, a realization that something had to change.

Well my colleague, the member for Regina Rosemont, is suggesting that this might have something to do with an election. Well, I suppose. I think that just about everything this government does seems to have something to do with the election. And no doubt I think that they're trying to put their house in order, or at least give the appearance of putting their house in order — their fiscal house in order — prior to the next election.

I mean it's no big secret that the fiscal situation in Saskatchewan is an abominable one. It's one that begs understanding. It's one that is incredible to comprehend, and the implications of it are phenomenal, to say the least. In terms of the impact it will have on future governments in Saskatchewan as to how we ever get back from under that dead-weight of the deficit which has been built up in these last eight years.

And it's a sad thing too for Saskatchewan people, and I think part of the reason that they'd felt disappointed, and part of the reason that we're seeing these changes today in the Bill.

Saskatchewan, notwithstanding its tough times in the past . . . and there have been some very real tough times. I mean, the excuse of the government to everything seems to be, well the reason we're in so much trouble is because we're having tough times. And that's to sort of somehow indicate that there haven't been tough times before. Well there have been some very tough times in Saskatchewan. I can think in the years since the war there was some real tough times there. In the late '50s and early '60s, there were some tough times in terms of the wheat market in the late '60s and early '70s. But notwithstanding that, you didn't see any of the governments of the day, whether it was the CCF (Co-operative Commonwealth Federation) governments or the Liberal governments, CCF governments of Tommy Douglas or the Liberal government of Ross Thatcher or the NDP administration of Allan Blakeney, we didn't see any of those governments running up deficits.

Well there were two minor deficits in two years; I think 1960 and '62, or '61 and '63, in there. But those are minor, minor, minor deficits of matters of 2 or \$3 million as opposed to two or three hundred millions of dollars. And it's no . . . that's the reason I think, Mr. Speaker, that the people of Saskatchewan are so vitally interested in this Bill and vitally interested to see the government making changes to the way in which we promote accountability, fiscal accountability in Saskatchewan, because they feel that given the events of the last eight, nine years that they really do need protection, protection from a government that seemingly has run amok with its fiscal mismanagement, Mr. Speaker.

Well the members have done a 180 degree turn on this one. And again we speculated on the reasons long enough, but I won't belabour that except to say that I'm pleased to see that they've now made this change, that they agree with us and with the auditor that the funding should come in a way that is laid out in the legislation.

We think that's the right and proper way to go and that this is one way that the auditor can feel that he too has more independence today than he did yesterday. That's

something we should all be striving towards, Mr. Speaker.

Mr. Speaker, I have a number of more topics that I want to cover in the context of this Bill. I want to deal at some length with the question of value for money.

Well the Minister of Finance said this is going to be an interesting thing. Value for money, Mr. Speaker, is not something that . . . well those words have been strangers to the PC government over the years, Mr. Speaker.

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — I'd like to go on and to discuss these things, Mr. Speaker, but unfortunately I think it's one wag who said that debate may be good for the mind, but not necessarily for the constitution. And I'm finding that my throat is running out before the material that I have. And so there is more of a contribution that I want to make with respect to this Bill. There's a number of comments to be made. Some have suggested that the real substantial change, addition to the auditor's responsibilities and duties, is the question of value for money.

That is to say entrusting the auditor with the responsibilities of determining whether or not there has been economy in the acquisition of goods and services and of the discharge of government offices; whether there's been efficiency in the operations of governments; whether the government departments have been effective in meeting the objectives which have been set out before them.

And I'm hoping that in the next few days as this Bill is recalled, Mr. Speaker, that I'll be able to stand here again and to make a further contribution in this matter.

Again I wouldn't want members to think that I've run out of things to say. Again it's a question of my throat, I think, giving away before the comments that I want to make.

At the outset I indicated that there were distinct and discrete aspects of this Bill that deserved study and consideration and debate, and one of those was the question of how the auditor is to be appointed, or the question of a term for an auditor. And I've discussed that. Another one was the question of the estimates for the auditor's office. I've discussed that to some extent. And there's some further questions I may want to enter into the debate at an appropriate time on that question, but not at this time. There's some further study I'd like to do on that matter, especially as it pertains to other jurisdictions.

(2115)

Mr. Speaker, you will know that Saskatchewan, like all the other jurisdictions, is a member of the Canadian Council of Public Accounts Committees, which is a council comprised of all the public accounts committees in Canada — the 10 provinces, the two territories, and the federal government. And we meet annually in Canada to review significant issues of public accountability. And we've also developed a set of guide-lines for public accounts committees, not that these guide-lines are binding on any of the public accounts committees in Canada, but guide-lines that we hope that public

accounts committees might be able to refer to in their discussions, in terms of finding ways or looking for ways to improve their functioning. That they might refer to these and have some standard by which they might guide their own undertakings.

And part of that we do a comparative . . . we've had a comparative jurisdictional implementation survey which looks at the various guide-lines and to see how they've been implemented in the various jurisdictions in Canada, such as . . . you know, as an example here:

The Public Accounts Committee should have a clear formal mandate to scrutinize the activities and operations of all Crown agencies and corporations in which taxpayers' funds have been invested, and to scrutinize the value for money obtained through privatization of any such bodies.

And it says here in Saskatchewan that that's been implemented in the sense that we have a very clear mandate to do those things, and the Crown Corporations Committee has a further mandate. And it provides us with an indication of where things are at across Canada in this way, and therefore I want to have a further look at, and do some further research on this matter as to the question of funding for the office, if there is any further suggestions that might be forthcoming from other jurisdictions in terms of how they do it, ways of ensuring the independence.

I know that or at least I understand that the legislation before us is consistent with the legislation for the other offices here, the Ombudsman and the like. It certainly wouldn't hurt members of the Legislative Assembly while they're making changes, to cast their net widely and to get as much information from as many different sources and places as they can so that we can be assured that the amendments that we're making and amendments that are going to have to stand the test of time, are in fact the very best possible suggestions we can put forward as to how in this case we can fund the office of the auditor.

So that's an area that I may want to make a few further comments on, but I would tell you, Mr. Speaker, that when we do resume debate on this, I very definitely want to deal with the question of value for money. That's the real crux of the matter here. That's the issue.

Even if the taxpayers of Saskatchewan, Mr. Speaker, do not understand concepts such as the independence of the auditor's office, the various roles of the executive government and the Legislative Assembly, even if they do not appreciate the concepts such as term appointment versus lifetime appointments, I tell you, Mr. Speaker, after eight or nine years of Tory government, there is one concept they understand — it's value for money. They ain't been getting it, Mr. Speaker.

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — And that's the issue which I want to deal with at some length when we resume debate on this. And having said that, Mr. Speaker, I beg leave to adjourn debate.

Some Hon. Members: Hear, hear!

Debate adjourned.

Bill No. 54 — An Act respecting the Tabling of Documents

Hon. Mr. Hepworth: — Mr. Speaker, I'm pleased to rise today to move second reading of Bill No. 54, An Act respecting the Tabling of Documents. The public has clearly indicated that it is interested in having access to better information as to how money is spent. In addition, the government recognizes responsibilities in managing taxpayers' dollars. It believes a well-informed public is essential in spending priorities.

To this end, this Bill improves the accountability processes for government organizations. The government operates programs and services through a number of different types of government organizations. Improved financial report will provide more control over spending and improve government accountability. A number of government organizations are not currently required to provide their financial statements to the legislature by a date imposed by law. Consistent and timely submission of financial statements will improve the usefulness of the information for the public.

The provisions in this Bill will require government organizations to submit their financial statements to the legislature within specified time constraints. This improved financial reporting will provide more control over spending and will improve government accountability. This Bill signals this government's commitment to provide the public with improved information on all aspects of government spending.

Mr. Speaker, I am pleased to move second reading of Bill 54, An Act respecting the Tabling of Documents.

Mr. Pringle: — Thank you very much, Mr. Speaker. It's my pleasure to speak for a few minutes on this Bill. I find it interesting that with every new Bill, in this new interest in the last few days of democratic reform and financial accountability reform and public participation and access and government openness, that the government members seem to view this as some new interest that the public of Saskatchewan has.

Every single minister has talked about, when they're introducing these so-called democratic reform or financial reform measures, about the public's renewed or new interest in democracy and in participation. And they don't want secrecy any more, and they want to be informed and aware of what's going on in terms of the financial affairs of their province.

Mr. Speaker, it's clear to the public of Saskatchewan that this government has finally recognized that they can no longer ignore the wishes of the public. Every five years we've heard this same line, prior to the election of 1986. Every five years this government seems to kind of ask for forgiveness from the public and talk about their renewed commitment to the principles of accountability, and openness and integrity.

And, Mr. Speaker, I don't think the public of Saskatchewan is going to be fooled by the new face, after nine years, not only of mismanagement and waste and patronage, but after nine years of extremely undemocratic government and unaccountable government where the government has withheld information, even from the Provincial Auditor, as my colleague from Regina Victoria and my colleague from Saskatoon South have very convincingly portrayed over the last two or three hours.

Even the Provincial Auditor is not able to access required and necessary information that he has a right to. And so after nine years of this kind of manipulation, and arrogance and secretiveness, the public of Saskatchewan, who are very forgiving, Mr. Speaker, you know that, are not going to forgive this government for the kind of deception and manipulation that the public has experienced.

So this is . . .

An Hon. Member: — This is a phoney deathbed repentance.

Mr. Pringle: — As my colleague says, this is a phoney deathbed repentance and it simply won't work. With regard to this particular Bill, I would like to say from a positive point of view, there's some credit deserved here, and I give that credit to the minister.

In this case, he has cleaned up the Bill a bit and corrected some wording, and in some areas it's a stronger Bill regarding the issues of clarity, and as he said, quite correctly, that this Bill brings in new financial statements that weren't under this Bill before, and new annual reports, and I certainly give him credit for that. So I do appreciate that. We at this side of the House are able to give compliments where they're deserved, and in this case we appreciate that.

But I want to be very clear tonight on one thing, Mr. Speaker, that in no fundamental way does this Bill increase accountability — financial accountability — on the government. This is not a new reform in terms of financial accountability. The existing Bill basically remains unaltered. In any substantial way it has not been altered. The major deficiency in this Bill remained before and it still remains now, Mr. Speaker. And this is where I feel there is a bit of a projection of a sense that there is a real reform here but yet that isn't the case. It remains deficient in that there is no new enforcement provision.

What happens if the government doesn't table those annual reports and documents, financial statements? Nothing does. If this minister is serious about this Bill he will tomorrow add a House amendment that will have an enforcement provision. Otherwise as my colleagues have documented for the last two or three hours, the litany of financial statements and annual reports that are due by law have not been filed in time. The Provincial Auditor said — when he was so viciously attacked in the 1989 report — that some 78, I believe, some 78 financial statements and annual reports had not yet been filed. He has not been able to access those.

So having the law in the books, having the requirement there, has not been sufficient enough to guarantee that this government in fact complies with those rules. And so I'm not reassured, we're not reassured on this side of the House, until we see his amendment of enforcement. We're not reassured that this Bill has been amended with any degree of sincerity. And that'll be the test of sincerity, Mr. Speaker.

With this Bill there is no consequence to the government if they don't comply with filing the annual reports or the financial statements. And this government has not dealt, in this Bill, with some of the major concerns that the public of Saskatchewan have and that relates to, as I said, the outstanding reports that they haven't filed, late filing of documents, and those are numerous. The long-standing or outstanding . . . holding information to the point that the auditor had to write a special report.

So this Bill has that major glaring weakness and I expect that the minister, tomorrow, if this comes back, will in fact bring forth the amendment which is required to give this Bill some teeth.

As I said, this is another example of the appearance of responsiveness to the public concern about a lack of accountability by this government but the Bill doesn't have the substance in terms of the enforcement provision.

Mr. Speaker, the public concerns by this government, again some of these outlined by my colleague, but they relate to this Bill of tabling of documents. The public is very concerned. For example, we still have not seen some of the deals that have been made by this government. I think we have not seen the Cargill deal yet. And there is a concern that this government continues to spend. Not only in 1987 where we spent well over a billion dollars without authority, two weeks ago we've just . . . by cabinet order I understand, they've authorized another \$350 million without authority to do so. The legislature wasn't sitting. The public is concerned about that kind of lack of accountability given that we've got, who knows, a 5, 6, \$7 billion deficit. We don't even know that because we haven't seen the books.

So, Mr. Speaker, this is a government that is unaccountable in the extreme which has been well documented by my colleagues tonight. And the concern about this Bill is that there's no consequences for the government to continue ignoring their own laws and their own rules. Given a government that is so undemocratic that it would bring in a Bill, as they did in 1987, which is still in law, I don't know if it's legal or not but they're practising this way. I guess the Bill did pass here — the government reorganization Bill passed, Bill 5 — that allows the government the power, the cabinet the power to reorganize government departments, which they have done year after year. I think the Economic Development department has been reorganized five or six times. And it is impossible for the auditor or the official opposition to inform the public of tracking expenditures from year to year and so they continue to reorganize in such a way that it doesn't make any sense economically and from a delivery point of view, because their record in economic development and job creation certainly has not been successful. We've had young people fleeing the province

in record numbers, and we've got the second highest rate of family poverty in all of Canada, a terrible position for a province to be in.

(2130)

And, Mr. Speaker, this undemocratic Bill 5, which allows a government to reorganize the cabinet, that is at will, is an indication of how far the government will go to basically do whatever it wants to and run roughshod over the legislature. So in the face of that record, which is of major concern by the people . . . and I could go on and on. The 50 or 60 people that were down from the four vacant by-election ridings — some 45,000 Saskatchewan people who have got no representation here, Mr. Speaker. Kindersley for 16 months have had no representative and Indian Head-Wolseley for 15 months, no representative, Mr. Speaker. And so as my colleague from Moose Jaw North says, that is some commitment to democracy.

And so in the face of that kind of record and many more examples that I don't have time to talk about now . . . but I can see I might need to put it a bit more into context maybe and the context of this Bill, because I'm convinced that they will comply with their own rules in the Bill, their own provisions.

But in this new spirit of listening and the sensitivity and responsiveness, this new face, this new phoney face that we've seen the last few days, we have had over a hundred thousand petitions presented in this House on the health care cuts. Of course they went ahead and phased out the dental program anyway from rural Saskatchewan, which is a loss of dental service in the face of over 200 jobs, firing the nurses. In the face of over a hundred petitions on the SaskEnergy privatization . . . or a hundred thousand, pardon me — basically a government that scoffed at those people saying, well they're just NDP (New Democratic Party) hacks. And now we've had some 60,000 names presented in this Assembly regarding the provincial goods and services tax. Much to the obvious embarrassment . . . and the front benches were squirming around that. But it doesn't appear as though they're prepared to respond to the public because the Bill seems to still be proceeding.

But those are in the face of some 12,000 petition names from my own riding regarding a liquor store that the merchants in the mall and citizens of the area wanted there, the government goes ahead and does its own thing and moves the store in some patronage way, the details of which we have still have not been unable to obtain, Mr. Speaker. In the face of their approach that didn't allow the public any involvement . . . (inaudible) . . . talking about the Prime Minister or the Premier because they're basically of the same party, the Progressive Conservative Party of Saskatchewan and Canada, which doesn't listen to people. The Meech Lake example is a good case in point, where they were not interested in the public views.

And, Mr. Speaker, the ward system, another good example. In the face of all that Moose Jaw and Regina, Prince Albert and Saskatoon . . . why did they keep the ward system? The minister right there who just tried to interrupt a few minutes ago decided that, we knew best;

the Saskatchewan government knew best; the PC government knew best. In the face of that public opinion, which was massive — which was massive — this minister and this government decide that they don't want the ward system.

So that's been some of their record with regard to democratic reform, accountability and responsiveness to the public, Mr. Speaker. They've had no regard for public input. They've had no regard for government openness. And all of a sudden they're trying to say that Saskatchewan people now have a new interest — a new interest in reform and accountability. This Bill, Mr. Speaker, doesn't assure us on this side of the House that they're going to comply with tabling these documents and annual reports and financial statements because they haven't in the past.

This Minister of Finance, who just introduced this Bill, he's the same minister who went around the province, made a big production of going around the province to listen to the public about what they wanted his budget to contain. Yes, he went around the province to listen, and I don't, you know . . . I heard some reports from those meetings. I'm not aware that there was a demand for the provincial goods and services tax, which he is now saying is necessary.

In fact most of the announcements that he's made, the vast majority of Saskatchewan people are opposed to, the PST (provincial sales tax) being a case in point. So this notion of going around listening and then responding is very phoney, Mr. Speaker.

So while the public of Saskatchewan have major concerns about the way this government has managed the economy of the province, the way that they've managed the debt, where we've got the highest or second highest per capita debt in all of Canada, probably some 12, 13, \$14 billion in all. Where they have cut social programs while they establish the ministry of the family; they've cut social programs to the point that some 5 or 600 women were turned away from transition houses last year. And food banks all over the province are not able to meet the demands. And hospitals are closing wings and beds and laying off staff this very time.

In addition to those things, while the public is concerned about those things, Mr. Speaker, I say in passing . . . my point here being that they're also very concerned about the way this government does business. In relation to what my colleagues were talking about in terms of their unaccountable behaviour and this Bill, while I gave the minister credit for tidying up the Bill, I can't give him credit for any substantive changes that would enforce this government to make sure that they comply with filing the documents and the financial statements and the annual reports on time.

The public is concerned about the way this government operates in those areas, Mr. Speaker. It's a record of unaccountability, of exclusion, and not involving the public in decision making. The petitions — as recently as three or four or five days ago — the petitions are a good example.

And so nothing is going to change under this Bill. Nothing will change. And the minister shouldn't be giving the illusion, as he is tonight, and setting out the expectation, that somehow his government is going to be more accountable, because unless he makes that amendment that I was talking about to enforce compliance, then it will demonstrate to the House that he's not sincere.

And I wish the auditor luck. And I wish members of the opposition luck in getting the details from those statements in the absence of that kind of amendment, Mr. Speaker.

In addition to . . . I think there's another concern I need to talk about. In addition to the lateness of the reports, there's another concern, I think, that I would have about these financial statements and these annual reports, and that is — and I think it's been identified by the auditor — that increasingly in these annual reports and financial statements there is less and less and less information, to the point that many of these annual reports are nothing more than organizational charts and there's no standardization. After nine years you would think that there would be a standardized format for reporting to the legislature on annual reports of departments or on financial statements of branches and so on.

There's no standardized format and I wish that the minister would have addressed that because that is a concern of the auditor. That is a concern of the general public. Even if the documents are tabled in time, we're getting less and less information with those documents, Mr. Speaker, and that obviously is a concern that all Saskatchewan people have.

Like another way in which the government has hidden accountability, which is very important and not unrelated to this Bill, is that while expenditures for Crown corporations have increased and expanded, we've seen an erosion of reporting and accountability related to those expenditures. Crown corporations now account for well over . . . I understand that 50 per cent of government expenditures . . . and the documentation for those expenditures has substantially been decreased. And I know that's a concern of the Provincial Auditor.

An Hon. Member: — Lots of nice coloured pictures . . . (inaudible) . . .

Mr. Pringle: — Lots of money spent on pictures, and nice and glossy, but less information. And again it relates to this Bill, Mr. Speaker, in that these annual reports have got to be expanded. We need more detail about how government is spending the taxpayers' money, not less detail; more listing of actual expenditures as used to be the case.

But that's been part of the erosion of the financial accountability, and the public is quite rightly concerned when you're faced with less information but you add a 5, 6, 7, \$8 billion debt. Who knows what it is? And so I think that the auditor, who can't get information . . . the Finance minister who's, by these two Bills projecting this new face of accountability . . . the previous auditor who got attacked for trying to be concerned about the lack of financial accountability to the province.

They're not attacking the new auditor, but they're dismissing his very serious concerns as just a legitimate accounting dispute, Mr. Speaker. Now this is the Premier. This Premier, this minister, do not have a provision in this Bill to make sure that the government is forced to table those annual reports and financial statements. This is a Premier, has been well documented today, who has not been very accountable in the stewardship of public funds. This is the Premier who wants, we understand, budget deficit legislation to be attached to . . .

An Hon. Member: — . . . (inaudible) . . . can put himself in jail.

Mr. Pringle: — As my colleague said, he better be careful. He may have to throw himself in jail. But this is a Premier who wants . . . he's saying budget deficit legislation — another façade — that he's really interested in, in legitimate reforms, financial accounting reforms. When you look at this Bill, you can see that he isn't, because he's putting no expectations on himself to comply with the legislation here. This is the same Premier who allowed his Finance minister to hide an \$800 million error, so-called error, just prior to the last provincial election.

This is a government in terms of financial accountability — and that's why this provision is important — that has been over \$2 billion out, just in its projections. Just in its deficit projections, they've been over \$2 billion out, Mr. Speaker.

This is a government who can't even budget for Consensus Saskatchewan, where they budgeted \$500,000. It's not a big amount, but it's symbolic of their lack of ability to budget. They budget 500,000; spend 1.2 million. So they're over by over 100 per cent. That's typified how they've managed the affairs of the province. And the minister wants us to believe that these financial statements and the annual reports will in fact be tabled without the enforcing provision, and I'm just not prepared to accept that, and neither are my colleagues.

Some Hon. Members: Hear, hear!

Mr. Pringle: — And I think, Mr. Speaker, this lack of the enforcement provision in this tabling of documents Bill, in the face of the pattern that my colleagues from Saskatoon South and Regina Victoria painted today, of lateness of reports and erosion of financial accounting, this becomes a glaring weakness in this Bill, a glaring weakness and just simply to have any credibility has got to be added as an amendment. And I know that the minister is listening and I appreciate that, and that he will tomorrow, he will bring in a House amendment to give some teeth to this legislation.

(2145)

An Hon. Member: — Will he do that?

Mr. Pringle: — If he doesn't it would be clear that this Bill is simply window dressing, Mr. Speaker. That nothing will change; cabinet will continue to do what it's always done whether the public agrees or not. They'll continue to have disregard for this Legislative Assembly. They'll get

annual reports and sit on them like they have time and time again. And the public will not be fooled. And the Provincial Auditor does not even have the capacity to police this government. That's how bad things have gone.

And so, Mr. Speaker, this PC government is no longer . . . the Saskatchewan public is no longer going to tolerate the contempt that this government has held for them over the last nine years. The government finally recognizes that. And then they're trying to do something about it to put a new face of accountability and democracy on their government. We've seen that with the referendum Bill. Got freedom information coming up tomorrow for the fifth or sixth time in the last nine years, Mr. Speaker, even though we've got one on the order paper. But if they were really interested in the spirit of co-operation and working together as all parties, there already is a freedom of information Bill that we put last June on the order paper and has the support of many groups, including the association of taxpayers and the federation of independent business and other legitimate groups.

Mr. Speaker, I think that it's fair to say that in previous administrations — and I include the Ross Thatcher years — in previous administrations we wouldn't have needed this kind of amendment that I'm calling for in this Bill that requires the government, that enforces the government . . . to insist and ensure that they table their documents on time because that was a practice that was always adhered to. It was a practice that was honoured in this House before this administration. Before this PC administration, there was a sense that convention and tradition and democratic practice and a sense of history was enough that the unwritten rules of the Assembly were respected, and that allowed the legislature to work very well.

It's interesting that during the 1980s with right-wing Tory governments of Margaret Thatcher, of Ronald Reagan, or our Premier here in Saskatchewan, of Vander Zalm and Getty and Mulroney, it's these people during the 1980s, Mr. Speaker, that have given government the bad name. And this is a matter of public record, and that's why I'm not reassured, unless this minister puts some teeth into this Bill, that he will comply with the requirements as outlined in the Bill because this has been a record during the '80s of governments, including this one. In fact, this one led the pack in many ways of broken promises, increased power to the cabinet and . . . just checking the time, Mr. Speaker, I'm not too far from being finished here.

But these are the people who have lessened public involvement over the 1980s, Meech Lake being a good example. They withheld information from the public. They made promises on things like, you know, child care, and they made promises on things like taxes. Most tax promises that have been made by this government have, in fact, been broken. This is a government that supported the federal GST (goods and services tax); it now supports the provincial GST.

I mean the deputy premier, who's now the campaign manager for the provincial Progressive Conservative Party, quit here, got his healthy severance, went to Ottawa to become a senator to, in fact, pass the GST Bill, help pass the GST Bill, all the time saying, the government

opposite saying, that they were opposed to the federal GST. So it's been . . .

An Hon. Member: — What's Senator Berntson doing these days?

Mr. Pringle: — Senator Berntson has taken some time off from his Senate duties and is now, again, the campaign manager for the Progressive Conservative Party in the next election.

But this is a government that's lessened public involvement. They've been involved in many conflict of interest situations. Federally, we've had scandals and resignations and members in court, and we've had incredible secret deals and waste and mismanagement. They've had a disregard for the legislative process, for the parliamentary, democratic process, Mr. Speaker.

The vacancies, the by-election vacancies, are a good example of that. They've broken their own laws, provincially, federally, on SaskEnergy. Tried to on SGI (Saskatchewan Government Insurance) until the court stopped them. Their rule has been you try and break the law; if the courts stop you, you change the law, which is the same what they'll do on SaskEnergy. So it's been right-wing Tory governments in Saskatchewan, Canada, U.S., Britain, that have given parliamentary democracy a bad name during the '80s.

This is why the public is very cynical and concerned about not being able to trust their governments. Who have been the governments of the 1980s? And it's been because of the weaknesses in Bills like this, where there's no requirement, no enforcement, no consequences for not complying — and again as I say that wouldn't be required 10 years ago or 20 years ago. It's just during the '80s where this government, even in the face of the requirements of their own laws, as late as 1989 still had some 78 outstanding bills that the auditor couldn't access.

And we know that the auditor's still concerned. The report that he just released, and I won't go into all the . . . as my colleague from Saskatoon South says, all the holes in the sinking ship. For the auditor has some very, very serious concerns that amount to disputes over many, many hundreds of millions of dollars with this government. And I think most Saskatchewan people are prepared to put their faith in the auditor's assessment of the situation rather than the government, Mr. Speaker.

But when you combine this record that I've talked about, Mr. Speaker, with a government that has threatened people who've disagreed with them — and there are many examples of that. I mean, they've taken on the servants of the Assembly. You had to come to the defence of the auditor — the Provincial Auditor — which was appreciated by the public of Saskatchewan. And you had to come to the defence of the Law Clerk. The Premier wouldn't come to the defence of the public servants of the legislature here.

In a sense the public endorsed the attack. We've had civil service firings, whether it be Rafferty or some other area. Where some conscientious public servant takes issue

with unethical behaviour, then they're either fired or threatened to be fired and discredited — discredited, Mr. Speaker. So we've had negative advertising with signs up all over Saskatoon regarding negative advertising, and radio ads playing. And for a party that projects to have some sort of vision, this wouldn't be required if they did have a vision, Mr. Speaker.

And so . . . (inaudible interjection) . . . well the Minister of Education says that we don't have a vision, and I would say, Mr. Speaker, that we have a vision on democratic reform for the '90s that calls for some 24 proposals that would help reform the Legislative Assembly, not only here but beyond, with regard to fair tendering practices, fair hiring practices, and so on. That is a vision that also includes freedom of information that I assume we'll see tomorrow. The government has probably taken word for word . . . and if they do that's fine. If they've taken our freedom of information Bill that's on the order paper now, or our proposal that's in this democratic reform package, we will gladly support that.

My point being, to the Minister of Education that says we have no vision, we've got a vision on democratic reform, which is one of the major issues of concern to the Saskatchewan public. And we're discussing tonight, Mr. Speaker, we're discussing financial accountability, and so that's why I mention that we have a vision in many other areas but we're discussing financial accountability tonight.

Mr. Speaker, I have a number of other things that I would like to say about this Bill. I have many questions but at this point, Mr. Speaker, I would, being almost . . . I would like to move adjournment of debate at this time, Mr. Speaker.

Debate adjourned.

Bill No. 57 — An Act to amend The Financial Administration Act

Hon. Mr. Hepworth: — Mr. Speaker, I am pleased to rise today and move second reading of a Bill to amend The Financial Administration Act. Mr. Speaker, last November the government announced a plan to improve accountability to the public. As promised, this Bill introduces an amendment that will impose a deadline for tabling *Public Accounts* by November 30 of the following fiscal year.

In the past 30 years no administration has ever tabled the *Public Accounts* by November 30 of the year following their production. This change is in accordance with the cabinet's plan and our government's plan for improving government accountability announced to the public last November. This change represents a significant step in improving government accountability to the public, and demonstrates our ongoing commitment to make accountability improvement.

Therefore it gives me great pleasure to move Bill No. 57, an Act to amend The Financial Administration Act, 1990-91, and that it be now read a second time, Mr. Speaker.

Mr. Shillington: — Thank you very much. I shall be very

brief. The hour does not permit an appropriate response to this legislation. Suffice it to say, Mr. Minister, for this government to talk about providing a greater degree of financial accountability, I would be hard put to think of a subject that needs addressing more than that one.

Mr. Minister, your government, more so than any other government I'm sure in the Dominion of Canada, has made financial accountability a joke. With respect to every aspect of the information which this Assembly normally gets Mr. Minister, it has deteriorated under this government.

I could if time permit discuss the tabling of *Public Accounts* and the extent to which that has been delayed. I could if time permitted, discuss annual reports and the extent to which they provided less and less information as the years have gone on. I could, Mr. Minister, and Mr. Speaker, talk about the extent to which the *Public Accounts* have changed in their form and nature and thus provide less information. I could talk, Mr. Minister, if time permitted, about the orders for return, and the inordinate delays in responding to them.

Time doesn't permit any of those comments, so I will move adjournment, so I may raise these issues on another date.

Some Hon. Members: Hear, hear!

Debate adjourned.

The Assembly adjourned at 9:59 p.m.