

The Assembly met at 2 p.m.

Prayers

ROUTINE PROCEEDINGS

PRESENTING PETITIONS

Mr. Anguish: — Thank you, Mr. Speaker. I rise under rule 11, Mr. Speaker, to present a petition signed by many residents of north-western Saskatchewan, particularly The Battlefords area. And they have some serious concerns about the cut-back in funding to the Western Development Museum branches throughout the province of Saskatchewan.

In this particular case they are opposed to the Western Development Museum heritage farm and village in North Battleford being closed from September 15 of '91 until some time into the following year and the lay-off of all the permanent staff. I think this petition, Mr. Speaker, is reflective of the concerns of other Western Development Museum branches throughout the province and I present this to you here today, sir, for your consideration.

Some Hon. Members: Hear, hear!

INTRODUCTION OF GUESTS

Hon. Mr. Devine: — Thank you, Mr. Speaker. It's my pleasure to be able to introduce to you and through you, to the members of the legislature, His Excellency, Bjorn Olsen, Ambassador of Denmark, and Mrs. Olsen, wife of the ambassador, who are here visiting the province of Saskatchewan. His Excellency arrived last night, is meeting with the Lieutenant Governor. I will be meeting with His Excellency along with the Minister of Economic Diversification and Trade, other government officials and there's a luncheon hosted by yourself.

I would ask all members of the legislature to join me in welcoming these special guests to the province of Saskatchewan. A lot of us have Scandinavian connections and roots, Mr. Speaker, and we're very proud of it, and we're very happy to host and have in our province, His Excellency, Bjorn Olsen. Please welcome.

Hon. Members: Hear, hear!

Mr. Saxinger: — Thank you, Mr. Speaker. I'd like to introduce to you and to the members of this Assembly two schools visiting here from my constituency. And I want to start with the Wakaw School. There's grade 11 and 12. There's 31 students sitting in your gallery. They are accompanied by their teachers, Rivard, Dale Ebert, and Dale Girodat, and their bus driver Les.

I also have in the Speaker's gallery, 17 grade 8 students from Cudworth. They are accompanied by their teacher Will Yaworski. I will be meeting with them at 3 o'clock for drinks and pictures.

I hope they have an enjoyable stay and they enjoy their sessions here today, and I wish them a good trip home. And I would ask everybody involved to please help me welcome them to this legislature.

Hon. Members: Hear, hear!

Mr. Upshall: — Mr. Speaker, I too would like to introduce through you to the Assembly some guests from my constituency from the grade 8 class in Bruno. There are 16 students, their teacher Tom Schwinghamer, and chaperon Connie Doetzel.

I hope these students and teachers and chaperons enjoy their visit to the legislature and trip to Regina. I wish them a safe trip home, and invite all members to warmly welcome them.

Hon. Members: Hear, hear!

ORAL QUESTIONS

Federal Funding for Agriculture

Mr. Romanow: — Thank you very much, Mr. Speaker. My question today, Mr. Speaker, is directed to the Minister of Agriculture, the Hon. Premier.

Mr. Speaker, I would say that today is a dark day for Saskatchewan farmers and for Saskatchewan farm towns in the light of the announcement by Ottawa and Regina on the so-called third line of defence.

The president of the Prairie Pools, Mr. Leroy Larsen, has said the following today in response to this inadequate announcement:

We had a commitment from the Minister of Agriculture and the Prime Minister that they would not abandon our industry. We don't see that commitment in today's announcement (Mr. Larsen and the Prairie Pools say).

Mr. Speaker, my question to the Premier is this: knowing full well that the farmers of this province needed \$550 million in cash as a minimum now, for spring seeding, knowing that our farmers and our rural communities are in crisis, isn't today's announcement really a condemnation of you and your government's ability to negotiate the best deal possible for the farmers of Saskatchewan?

Some Hon. Members: Hear, hear!

Hon. Mr. Devine: — Mr. Speaker, in response to the hon. member's question, there were four parts to the announcement this morning that were made public to the general media and to farm organizations when the federal minister made the announcement.

I would say to the hon. member firstly, that the farmers wanted cash as quickly as possible and announce as early as possible in their hands, and as much as the federal government could come up with. They wanted it as unlinked as possible as well, Mr. Speaker, so they were talking about at least, put it in NISA (net income stabilization account) or in some separate account.

The second thing that the farm groups have said to me and

to others was, perhaps you could help us with the premium because they're afraid; it's a new program. If in fact we could have some assistance so that in fact we start the program, given the commodity wars . . . that the reduction in that cost would make it that much more affordable.

Third, they certainly wanted the basket of the commodities to be treated this way for a long, long time to come. And that's something that we have been producing. They wanted the cash advances continued, Mr. Speaker, and for this province that's very important. And as you saw last year with the very large crop, be able to have the cash advance was very, very helpful. And I'm arguing, and I think the rest of the members of the legislature would like to see, the early GRIP (gross revenue insurance plan) payment.

And you put all those together, Mr. Speaker, and I know it takes just a minute to go through this. For the province of Saskatchewan, it's \$90 million into the separate NISA account now which means that the farmers can apply for this separate account, no strings attached — 5 per cent of your gross income. And you can pick the year you like, whether it's 1988, 1989, or 1990 — pick your best year — 5 per cent of that will go into a separate account, whether you put money in it or not.

And if it's \$100,000 in sales, it's \$5,000 cash — and I have a chart here that I'd be glad to go through. Plus, Mr. Speaker, 25 per cent of the revenue portion of GRIP will be paid for by the federal government. So that those farmers that were concerned about the GRIP, saying is this a little too expensive on the revenue side, they've decided to pick up 25 per cent of it. And, Mr. Speaker, I'd be glad to go through more details of this with respect to all the program but I know that you want me to be as briefly possible and I'll let the hon. member ask the subsequent question.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, I have a new question to the Premier. Mr. Speaker, I must say that this answer by this Premier is totally inadequate, in an attempt to defend a totally inadequate announcement of today.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, just how inadequate this announcement is — both the Premier's announcement and the government's announcement today — is reflected by the fact that Mr. Larsen of the Prairie Pools said the following, quote, in response to this announcement:

It is very difficult to look to the future, (Mr. Larsen says) when you don't know if there will be a future for your farm . . . That is what the government is asking Prairie grain and oilseed producers to do with today's announcement of a third line of defence for the Canadian grain and oilseeds industry.

Mr. Larsen says it's very difficult to look to the future. He said it's an abandonment of the farmers of the province of

Saskatchewan.

Mr. Premier, my question to you is this: farmers left not knowing the future of their industry because of the announcement today, can't say there's going to be a tomorrow. How can you possibly justify being a part of this deal which clouds the future of rural Saskatchewan so much?

Some Hon. Members: Hear, hear!

Hon. Mr. Devine: — Mr. Speaker, I'm sure that you would . . . If the hon. members and yourself, Mr. Speaker, would allow me to give a little bit more of the details just in response to the second question, so that in fact we can add it up.

If we take the NISA program, Mr. Speaker, that was announced today, it's \$90 million. If you take the 25 per cent assistance on the producer premiums with respect to the revenue portion of GRIP, that's \$60 million. If you look at the permanent cover program that was announced, that's \$7 million. And if you look at the cash advance system that was put together, Mr. Speaker, it is \$20 million. That, added up, Mr. Speaker, is \$177 million.

Let me just put it in terms of acreages, so that the hon. members can just have a flavour for what this means to the province of Saskatchewan. If you look at western grain stabilization, Mr. Speaker, NISA, the cash advance program, and the GRIP program, Mr. Speaker, here are the numbers. If you farm a thousand acres, which is average in the province of Saskatchewan, western grain stabilization will be \$4,220; GRIP will be \$6,620; NISA will be 2,410; and finally the third line of defence with respect to NISA and the revenue insurance will be \$1,800; for a total of \$14,455, Mr. Speaker, per farmer that's farming a thousand acres. The government portion of that, Mr. Speaker, is \$10 an acre.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, I have a new question for the Premier. Mr. Speaker, I want to preface my question by saying that when the Premier throws in the, for example, the interest-free cash advance program, I want to tell the Premier opposite and all of his front bench members that this is not a new program. It's been a long-standing program, at least until the Tories tried to do away with it last year and it got bumped. This is not new money.

Some Hon. Members: Hear, hear!

Mr. Romanow: — This is not new money. Now, Mr. Speaker, my question to the Premier is as follows. This \$170 million which is the amount of the announcement today made by this farm assistance program is even worse perhaps than I've intimated in the first statement that I asked in the question. And I'll tell you why. Will the Premier confirm that today's announcement of \$170 million for Saskatchewan farmers is valid only if there is a 95 to 100 per cent sign-up in GRIP and NISA, and that the actual dollars which will be directed to Saskatchewan could be considerably lower than that if that sign-up

target isn't met?

Some Hon. Members: Hear, hear!

Hon. Mr. Devine: — Mr. Speaker, that's . . . I commend the hon. member. That's a more relevant question. And I want to go through some numbers for the hon. member.

In the release that's out to the general public, Mr. Speaker . . . and I'll just refer to one page, and the hon. members have it, I'm sure. If a farmer had 50,000 in sales and they want to participate in NISA, which means you just open the account, there's no other obligation; and if in fact you decide that, because of the premium that's going to be paid for it in part by the federal government as well as the provinces, you would receive this year a benefit of \$7,250 in cash if, Mr. Speaker, that you had 50,000 in sales.

If you have a 100,000 in sales, Mr. Speaker, you will receive \$11,000 in cash this year, 1991; that is if you participate in the NISA, and the GRIP is laid out there. And if you had 250,000 in sales, which is the cap, Mr. Speaker, you would receive as a farmer this year as a result of this program, the third line of defence, \$22,250 cash from the government.

Now, Mr. Speaker, that's a combination of 50,000 in sales or 100,000 in sales or 250,000 in sales. I'll point out, Mr. Speaker, that the western wheat growers association . . . You don't want me to carry on? Well I'll . . .

Next question, Mr. Speaker. If you want me, I'll go through the example in another fashion if you like.

Some Hon. Members: Hear, hear!

Mr. Romanow: — Mr. Speaker, I have a new question. And I say, Mr. Speaker, as a preface to this question, that I find it very difficult to accept the Premier's rationalization of this program, this inadequate program, in the face of the fact that Leroy Larsen of the Prairie Pools has condemned it, that the Canadian producers association's condemned it, raised questions about it, in view of the fact that it's so obviously shortfall of the amount of money which is required by the farmers of the province of Saskatchewan. In fact the 19 members on the producers' committee themselves say that they recommend a shortfall be bridged by a combination of direct income assistance and other measures, something this plan does not do.

Now, Mr. Speaker, my question to the Premier is this: can you not admit that you and your government and the Progressive Conservative government in Ottawa headed by Mr. Mulroney, blew these negotiations. You didn't deliver the bacon for the farmers as required.

Some Hon. Members: Hear, hear!

Mr. Romanow: — There's no harm in admitting that you did not negotiate the deal that should be negotiated. Will you join the opposition, Mr. Premier, if we introduce today, at the end of question period, an emergency resolution of this House which will give us a chance, give you a chance, give all of us, to pass a non-partisan motion

saying to Ottawa, it's not enough; it's tied to GRIP and it shouldn't be; let's get on with the job of doing it right. Will you join us in this resolution today so we can speak to the farmers of Saskatchewan?

Some Hon. Members: Hear, hear!

Hon. Mr. Devine: — Mr. Speaker, I would be glad to take the opportunity to go through precisely what the farmers have asked for and in the response. And I will say to the hon. member, as I said in the media, and I'll use NISA as the example.

This will not be enough for all farmers, Mr. Speaker. And that's readily admitted by the minister, the federal minister, the farm organizations and other people. I would point out to the hon. members that, when you open up this NISA account, that is the federal government will put — plus the province — 5 per cent of your gross sales in a special account.

It is my estimate, somebody's else's ballpark, that it's about 50 per cent of the farmers will probably leave the money in the account. Another 25 per cent of the farmers might take some money out of it, might not. And among another 25 per cent of the farmers, ballpark, need even more money, Mr. Speaker.

So you heard the western wheat growers talk today, and you heard other farm organizations that said, look, for 65, 75, or 85 per cent of the farmers, this is going to be fine. But for some of those farmers that are in the difficult position — and we know, Mr. Speaker, that about half of them are all right; 25 per cent, some problem; and about 25 per cent, a lot of the problem — this is not enough. And, Mr. Speaker, what also they said is, with the universal national program, it is fairly difficult to target just for those in a specific area in a specific province.

I point out, Mr. Speaker, that his colleagues in the NDP administration in Ontario have farmers signing up for this as fast as they can, Mr. Speaker. Now what that does for the province of Saskatchewan is dilute it a little bit, Mr. Speaker, and that implication for this national program is pretty significant. Thank you.

Some Hon. Members: Hear, hear!

The Speaker: — I believe we're kind of getting into the area of debate, and I know there's a great deal of information that the minister would like to impart, but I'd just like to draw to his attention that there are limits and I'd ask him to adhere to it.

Mr. Upshall: — Thank you, Mr. Speaker. Mr. Speaker, my question is directed to the Premier, the Minister of Agriculture. Mr. Minister, in a report to the ministers of Agriculture on grains and oilseeds safety net committee, the definition of a third line of defence, the last of three lines of defence, I just want to quote. It says:

The third line of defence represents a systematic approach to events that are beyond the scope of the first and second lines.

Mr. Minister, this announcement today is simply an

extension of the second line of defence and farmers still don't have the promised third line of defence.

Some Hon. Members: Hear, hear!

Mr. Upshall: — Mr. Minister, my question to you is: will you tell this House if farmers can still expect, as promised by you and the federal government, a third line of defence?

Some Hon. Members: Hear, hear!

Hon. Mr. Devine: — Mr. Speaker, a couple of quick points, Mr. Speaker, as briefly as I can. Many groups . . . and I'll just read one, the news release from the western wheat growers have said that NISA would be a very good vehicle to put the third line of defence because it's a separate bank account, and you put some money in there, you get prime plus 3 per cent, and the government could top it up, kick start it, and put some cash into the hands of farmers. That's exactly what they've asked for and it was released today, Mr. Speaker, to make that point.

Secondly, if you allow me, Mr. Speaker, in the *Leader-Post* it says, and I can quote: "The NDP Agriculture critic, Eric Upshall, says he hasn't made a final decision yet but he expects he'll sign up for GRIP."

But the key part of this, Mr. Speaker, is the fact that the premiums were a little bit high. So when the farmer said, look, we need some help in premiums, could you help us pay for some of these premiums to get into this program, the federal government . . . along with lobbying from some of us and agricultural people said, could you help on that premium side because the cash flow's difficulty here because this GRIP program will pay over a billion dollars this year; so if you could just get into it then we know that that income's there.

So I'd say to the hon. member, if he was expecting to sign it, Mr. Speaker, before the 25 per cent help and premium, I expect he'd certainly sign it today, Mr. Speaker.

Some Hon. Members: Hear, hear!

Mr. Upshall: — A new question to the Minister of Agriculture, Mr. Speaker. And I might say that listening to his answers today, if a farmer were to listen to these they'd be even more confused, and after the meetings he ran in the country and give conflicting stories at different meetings.

Some Hon. Members: Hear, hear!

Mr. Upshall: — Mr. Speaker, Mr. Minister, in the middle of the 1986 election you and Mr. Mulroney came forward with a cash program . . .

The Speaker: — Order, order. Order, order. The member from Humboldt is attempting to put the question; however, he's being interfered with. He's being interfered with and I ask you to allow him to put his question.

Mr. Upshall: — Thank you, Mr. Speaker. I can understand why they are a little nervous on this one. Mr. Minister, in the 1986 election, in the height of the election

you and Mr. Mulroney at the 11th hour came forward with a cash program that was long overdue for Saskatchewan farmers. That was your strategy to buy rural votes.

In the light of today's miserable announcement, Mr. Speaker, is this your hidden agenda for the 1990 election . . . or 1991 election? Is this a political ploy? I'll tell you, Mr. Speaker, if it is, the farmers of this province will kick you and your government out so long and so far you won't see another Tory in this province for 40 years.

Some Hon. Members: Hear, hear!

Hon. Mr. Devine: — Mr. Speaker, with respect, the hon. member did raise the question of politics.

But let me just say that in an interview with Mark Wyatt of the *Leader-Post*, the NDP (New Democratic Party) member from Regina Centre, I think it is, said that our approach to this GRIP, which was taking the harmonization, about \$125 million, is all wrong, and it's criminally unfair to the people who don't live on farms. That's the NDP response — that it's criminally unfair for us to put this kind of money into agriculture, Mr. Speaker. Criminally unfair. That was his quote.

Now, Mr. Speaker, we haven't seen their plan. We haven't seen how they would find more money from Saskatchewan. We certainly can see, Mr. Speaker . . . and if you'd allow me, I'll point out and I'll go through every single year when they were in power. They got no money from the federal government. We've got \$10 billion from the federal government in the last eight years, plus \$2 billion from ourselves, is this \$12 billion. And when we put money into it, the NDP say it's criminally unfair unless you live in the country.

Well, Mr. Speaker, they don't have any money in their plan, and they couldn't get any out of the feds when they were in government, Mr. Speaker. I think it would be an apt time for the Leader of the Opposition to stand up and say, here's my plan for the farmers of Saskatchewan.

Some Hon. Members: Hear, hear!

Cut-backs at Saskatchewan Hospitals

Ms. Simard: — Thank you, Mr. Speaker. My question is to the Minister of Health. Mr. Minister, media reports yesterday stated that the Plains hospital in Regina will close 25 beds and cut as many as 19 jobs to make up for your government's lack of funding. The Pasqua Hospital will close 37 beds and cut 30 jobs, and the Moose Jaw hospital will close beds and lay off staff. The reports indicate perhaps as many as 20 beds and 38 hospital staff.

This, Mr. Speaker, comes on the heels of previously announced proposed closures of 20 beds and lay-offs of 20 staff at Yorkton Union, 38 beds and 52 jobs at the Regina General, and 60 beds and 24 jobs at the Pioneer Village in Regina. That's some 200 beds closing, Mr. Speaker, with more announcements yet to come. And I'm hearing similar reports from throughout rural Saskatchewan. Does the minister call this a commitment to health care?

Some Hon. Members: Hear, hear!

Hon. Mr. McLeod: — Mr. Speaker, I don't confirm the number of beds that the member has cited, but I will say to the hon. member: we were very open on the day in February when the Minister of Finance announced the payments to the third parties in this province — including hospitals and nursing homes across the province — that their increase in this year would be three and a half per cent.

Recognizing the budget and recognizing the economy of the province, I'd say to the hon. member, while all citizens across the province recognize the economy of the province, I'd ask the hon. member as well to recognize that economy; and say in a short answer to the member's very last question which was, is there a commitment to health care: Mr. Speaker, this government and the spending on health care over the last number of years, and certainly in the current year, and the expenditure on health care in the year to come, shows a definite commitment to health care, given the economy that is there for our taxpayers.

Some Hon. Members: Hear, hear!

Ms. Simard: — Mr. Speaker, the minister asks us to recognize the economy of the province. Well I'm going to ask him to recognize the fact that he's the Deputy Premier of a government which has the worst record in Canada for debt creation, the worst record in Canada for tax increases, and the worst record for program cuts. That's the reality, Mr. Speaker.

Some Hon. Members: Hear, hear!

Ms. Simard: — Now, Mr. Speaker, my question is: why should the sick and elderly in Saskatchewan have to carry the load because your government is totally incompetent with its financial management in managing the finances of the province. Why do the sick and elderly have to carry the burden for your incompetence, Mr. Minister?

Some Hon. Members: Hear, hear!

Hon. Mr. McLeod: — Mr. Speaker, as I've said, I'll stand behind the record of this government as it relates to health care expenditure. Members here say they won't. The record of this government as it relates to health care, the delivery of health care, is very sound, Mr. Speaker, and recognized as sound — there's no question about that. I'll stand behind that. So will all the members of this government.

Secondly, Mr. Speaker, I hope that citizens who will follow this legislature and all members of the House, try to follow the logic of what the hon. member said in her last question. She said, we lead the nation in debt creation or whatever her words were. I said to you that we spend a billion five, one and a half billion dollars per year on health care in this province of a million people — a huge expenditure on health care.

People recognize that it's a huge expenditure and they recognize it's a commitment, a significant commitment

by them, the citizens and the taxpayers, on health care and we carry that forward. The hon. member . . . if you follow, Mr. Speaker, the things that she has raised in this House over time, the expenditure on health care would be well over \$2 billion. Talk about debt creation — there's the irresponsibility.

Some Hon. Members: Hear, hear!

Ms. Simard: — Mr. Speaker, governments that believe in universal health care don't use it as a whipping boy for their financial incompetence.

Some Hon. Members: Hear, hear!

Ms. Simard: — Instead, Mr. Speaker, they prioritize government expenditures, making sure that tax dollars go to needed services and not waste and mismanagement, and to making the minister look good, that he cares about health care. Isn't that the corporate strategy, Mr. Minister, to make you look . . .

The Speaker: — Order, order, order. Order, order. I'm going to call the hon. members to order again. And the member from Regina Lakeview is having some difficulty putting her question, and I'm going to give her an opportunity to do so now and I'd ask that you do the same thing.

Ms. Simard: — Thank you, Mr. Speaker. Mr. Minister, why don't you just admit what everyone in Saskatchewan knows — that your government does not have a real commitment to medicare.

Some Hon. Members: Hear, hear!

Hon. Mr. McLeod: — Mr. Speaker, we have demonstrated a commitment to health care over a good number of years. The hon. member raises questions of communication with the public of the province in terms of what are the costs of health care. Mr. Speaker, those have been successful programs of information to our public in terms of an understanding across our society, of what this very large enterprise, our health care system, costs each of us.

Mr. Speaker, that's a valid communication to our public, so I reject what the member says. She says three and a half per cent is not enough to hospitals. I ask the hon. member, as the Premier has asked her leader and as others have asked her leader and as more and more citizens will soon be asking that leader and that member and a few others over there: what is your plan? Is it eight and a half per cent? Is it 10 per cent? Is it 20 per cent? What percentage is the NDP plan for hospitals, given the economy that we are in?

Some Hon. Members: Hear, hear!

MOTION UNDER RULE 39

Federal Funding for Agriculture

Mr. Romanow: — Mr. Speaker, before the orders of the day, as I indicated in question period, I would like to, pursuant to rule 39 — and I might add in the obvious

intention of the Premier to tell us many details about this program as he sees it — pursuant to rule 39, I would ask for leave of the Assembly to move the following motion:

That this Assembly expresses its deep disappointment at the complete inadequacy of the agricultural finance measures announced today by the federal government, which fails to provide the \$550 million direct cash assistance that is urgently needed by Saskatchewan farmers this spring; and further, that this Assembly urges the federal government to provide an immediate program of direct financial assistance to Saskatchewan farmers that is independent of the GRIP and NISA programs, and that this motion be communicated immediately to the Prime Minister.

I beg leave to introduce this motion.

Some Hon. Members: Hear, hear!

Leave not granted.

Mr. Lingenfelter: — Mr. Speaker, I'd like it clarified whether or not it was the Premier who refused leave for the debate.

The Speaker: — Quite frankly, several people spoke at the same time, and I'm not . . . Order, order, order. Order. Order, order. Order, order. Each of you will have an opportunity to enter debate; each of you will have an opportunity. I ask you all to allow the proceedings to continue.

ORDERS OF THE DAY

MOTIONS FOR RETURNS (Not Debatable)

Hon. Mr. Hodgins: — Mr. Speaker, I suggest that we move resolutions no. 26 through 30 to debatable, please.

The Speaker: — Debatable.

GOVERNMENT ORDERS

SECOND READINGS

Bill No. 53 — An Act to amend The Provincial Auditor Act

Hon. Mr. Hepworth: — Mr. Speaker, I'm pleased to rise today and move second reading of a Bill to amend The Provincial Auditor Act.

Mr. Speaker, the public has indicated that the role of the Provincial Auditor as an independent watch-dog over government spending should be reinforced. Last November the government announced a plan to address this issue and improve accountability to the public.

Firstly, this Bill introduces an amendment that will provide the Provincial Auditor be appointed for a six-year term, and provides for renewal of that term. This provision is consistent with the practice in the majority of other provincial jurisdictions, Mr. Speaker.

Secondly, I'm pleased to introduce an amendment that will allow the office of the Provincial Auditor to be held by any member of the major professional accounting groups.

Prior to this amendment the Provincial Auditor was required to be a member of the Institute of Chartered Accountants. With this amendment, certified general accountants and certified management accountants will now be appropriately represented.

The third change provides for a review of the Provincial Auditor's budget by the Board of Internal Economy. This section enhances the independence of the Provincial Auditor's office from the executive government and reinforces his role as an officer of the Legislative Assembly. It is relevant for the Assembly to know the Board of Internal Economy reviewed the Provincial Auditor's budget for the '91-92 year.

The fourth change explicitly provides the Provincial Auditor . . . Sorry, Mr. Speaker, that should be '92-93 year.

The fourth change explicitly provides the Provincial Auditor with a value-for-money mandate. It allows the Provincial Auditor to report on the economy and efficiency of the government's administration of public money. The public has indicated the Provincial Auditor's responsibility should be expanded to include value-for-money auditing.

These amendments are in accordance with our government's plan for improving government accountability announced to the public last November.

The amendments increase the independence of the auditor and expand his mandate to assess the economy and efficiency of program delivery.

I'll be pleased to answer any of the members' questions concerning these amendments when discussing this Bill in Committee of the Whole.

It therefore gives me great pleasure to move Bill No. 53, an Act to amend The Provincial Auditor Act, 1991, be now read a second time, Mr. Speaker.

Some Hon. Members: Hear, hear!

Mr. Rolfes: — Thank you very much, Mr. Speaker. Mr. Speaker, I listened very intently to the Minister of Finance as he gave second reading to this Bill. And I must admit, Mr. Speaker, that if one recalls just a few years ago when we spoke about the Provincial Auditor, this minister, the Minister of Finance as he's introducing these amendments, is much, much more subdued than was the former minister of Justice who felt that he was justified in vilifying the Provincial Auditor when the Provincial Auditor was only performing his duties as a servant of this Assembly.

I want to say to the present Minister of Justice that in order for one to say whether one is in favour or opposed to these amendments, I think it is only fair that one puts the record

of this government on the line to the people of Saskatchewan.

The last nine years, Mr. Speaker, have not been very good financial years and accountable years for this government. In 1982, as you well know, the financial statements of this province read that there was \$139 million in the Consolidated Fund. And this government, through its mismanagement and its waste and its patronage and its total disregard for the accountability of expenditures, has taken that surplus that we had, has taken it to at least, as far as we know, a \$4.8 billion deficit.

And if we look at the present Provincial Auditor's account we will have to add on another 500 million because that is what he says SPMC (Saskatchewan Property Management Corporation) owes the provincial government. So you're really looking at about a 5.2 or \$5.3 billion deficit.

I want to put into perspective the record of this government, Mr. Speaker, in order that the people of Saskatchewan will know the insincerity of this government in moving these amendments. There is no way that there can be that conversion unless we have the second conversion of St. Paul as he was riding to Damascus.

We may have; miracles do happen. And the Minister of Finance, as he came into this session this year, may have had that conversion; I don't know. But I doubt it. I doubt it, Mr. Speaker. And I think that the only reason this government is moving with these amendments today is because they realize that they are in the last few months of their term and they want to try and create the picture out there, during the next election, that they are converted; that they really believe in the democratic process and that they really want to restore to this Legislative Assembly, to this Legislative Assembly, the respect that it had before they took office.

Mr. Speaker, no one is going to be fooled. Not even a member from Regina South will take seriously what this government is proposing. Because I remember well, Mr. Speaker, I remember well a few years ago when that member sat in this legislature, when his colleague, when his colleague vilified, vilified the previous auditor and he stood by and he supported him. When there was a vicious attack, a scurrilous attack on the Provincial Auditor, he sat by and supported it and so did the Premier.

Instead of that member, the former Justice minister, minister of Justice resigning from his seat when he was proven to be wrong, he sat there and remained a member of that Executive Council with the support of the Premier. And not only that, Mr. Speaker, instead of asking that minister to resign because of his unwarranted attack on the Provincial Auditor . . .

An Hon. Member: — What about the Bill?

Mr. Rolfes: — Yes I am on the Bill, because this Bill, as you have presented the amendments to this Act, very clearly show that you have no intention, no intention of carrying out those amendments, and you will put road-blocks in the Provincial Auditor's way again, as you

have done in the last nine years. I will show, Mr. Minister, the insincerity of that minister when he introduces these amendments to this Act. I will show the insincerity of this government — that they have no intentions, no intentions of opening up the books, no intentions of making the role of the Provincial Auditor such that he can do his job as a servant of the Legislative Assembly. I will show that.

Therefore, Mr. Speaker, I think it is important, I believe it is important that we look back on the record of this government and just to see, did they take any steps at all to correct the inadequacies of their government, of the expenditures of their government, of living by the laws that were established by this Assembly in the expenditures of those funds? Did they make any attempt at all to correct those inadequacies? And if they have, then I think, Mr. Speaker, they would have some legitimacy in us believing or accepting their sincerity.

But, Mr. Speaker, I want to at this particular time, so that we don't forget, refer to the auditor's reports of the late 1970s and '80s, and I want to show you the 1978 report and I want the Minister of Finance to watch. This is the 1978 *Report of the Provincial Auditor*. It has in it, Mr. Speaker, 29 pages, and the pages are about two-thirds of the size of the pages of the present book that we have. Twenty-nine pages, Mr. Speaker, in the 1978 report, the Provincial Auditor's report.

And this year's *Report of the Provincial Auditor* — and I want you to note the difference in the sizes — the Provincial Auditor's report does not have 29 pages but it has a hundred and forty . . . Well let me get to it. It has about a hundred and forty . . . Aw, he's got a lot of appendices too.

(1445)

An Hon. Member: — Not even counting . . .

Mr. Rolfes: — No, can't even count those. Because if you did those, you'd get way . . . oh, oh, lots more.

Mr. Speaker, there are so many pages where the Provincial Auditor — and I have those marked . . . it's just criminal. As someone says, criminal. A hundred and forty-one pages — a hundred and forty-one pages, and that does not include the appendices. A hundred and forty-one pages where the Provincial Auditor time and time again has indicated where this government has not lived by the legislation that was approved by this Legislative Assembly. They've totally ignored that legislation. They did not have legislative authority to spend hundreds of millions of dollars, and they think nothing of it.

And they're asking now the people of Saskatchewan to believe them, in the last few months of their last term in office, that they are sincere about reform; that they are really going to put power back into the hands of the legislature here in Saskatchewan; and that they are going to really have respect for the role of the Provincial Auditor.

I for one, Mr. Speaker, am very sceptical about this government, very, very sceptical. And let me . . . Mr.

Speaker, I want to show to you, sir, and to the members in this legislature, here are three reports. I have six in one hand and three in the other. These are the last three reports of the present and immediately past Provincial Auditor, 1988, 1989, and 1990. These are the reports of the Provincial Auditor, the six reports from 1978 to 1983.

And I ask you . . . (inaudible interjection) . . . oh, I see the member from Cut Knife-Lloydminster says we didn't do anything for the auditor to report. He is absolutely right. We did not do anything wrong, or very few things wrong, because we respected, we respected the law. We respected the law and the Provincial Auditor had nothing to report on the then government, or very little to report.

So I say to the Minister of Finance, he had his opportunity to explain and give his government's side of the story. I wish to give the side of the story of the Provincial Auditor, the official opposition of the people of Saskatchewan. And I have a few more words to say to you, Mr. Minister, and on this Bill and on the amendments that you have moved.

Mr. Minister, I say to you, I think the evidence is here. You say that you are sincere in your recommendations on these amendments. If that were true, Mr. Minister — and you have been a member of that Executive Council and therefore you share as much blame as though you were the minister responsible for the Provincial Auditor all that time — you had a duty. A year or two ago when your colleague attacked unjustly the Provincial Auditor, you had a duty to stand up in this House and not support that position. And yet you did nothing. In fact if I remember correctly, you got up in this House and you spoke in favour of the attacks that were made, even after the Provincial Auditor presented a special report to the legislature, showing very carefully and in much detail that the Minister of Justice was wrong in his attack.

Did the Premier then come to the assistance of the Provincial Auditor as a servant of this legislature and ask that his Minister of Justice resign? No, he did not. What he did was he rewarded him. He rewarded him with his severance pay. He rewarded him with a beautiful job, I believe in Minneapolis. That was the reward that he received for the unjust attack on a provincial servant who was only trying to do his job — only trying to do his job.

Mr. Speaker, there are so many examples that one can use. Just a few years ago, I remember well when this government again tried to circumvent the legislature and the powers of the members of the legislature, and they didn't want to be attacked by their privatization policies that they were putting into effect.

What did they do? What did they do to show again, Mr. Speaker, that they are not interested? In my opinion they are not interested in expanding the role of the servant of the legislature here in Saskatchewan. They put into this House, enacted a piece of legislation called Bill 5. And Bill 5, Mr. Speaker, has taken away from the members of this legislature the right to discuss and to debate legislation that should be brought before this legislature. And what they have done is they've taken powers away from each and every member of this House and have subscribed those powers to the Executive Council, the

cabinet.

That, Mr. Speaker, does not indicate to me that those members opposite are interested one iota in expanding the powers of the Legislative Assembly or to aid and assist in the democratic process that we have established in this province.

Mr. Speaker, I want to also refer to the *Report of the Provincial Auditor* just a few years ago, to demonstrate again that I am right in what I am saying here today in that the government is not interested. That all that this is, is simply to try and pull the wool over the eyes of the public just before an election so that they can take it to the people during an election and say, well look what we have done; look what we have done in expanding the role of the Provincial Auditor; look what we have done in bringing forth democratic reform.

Please forget the nine years when we abused the democratic process of the House; please forget the incident when the Executive Council and members of the Executive Council unjustly attacked the Provincial Auditor when he was only trying to do his job. What they're trying to do again is to put themselves in the best light they possibly can in the legislature.

Mr. Speaker, what is the role, what is the role of the Provincial Auditor? I mean, I think this has to also be examined. What is he? Well some people have referred to him as the policeman. Others have referred to him as a watch-dog. Well a policeman or a watch-dog over what? Well basically he is a watch-dog over the expenditures of government.

But who are these people of government that do the expending? They are the members of the Executive Council by and large. Oh, there are a few other expenditures but by and large they are the people who do the expending.

And it is the role of an auditor to make absolutely certain that not one dollar is expended by the Executive Council that does not have legislative authority for that expenditure. And if the Provincial Auditor finds that the Executive Council expends money that there is no legislative authority for, he will note that in his annual report and criticize the Executive Council for it and suggest how it can be corrected.

And I say again, if they are serious, if they are sincere, then why haven't some of those corrections been made? Instead of doing that, as I said before, they attacked the Provincial Auditor.

And it's not just, Mr. Speaker, it's not just the members of the Executive Council. I remember well government members on the *Public Accounts* who attacked the previous Provincial Auditor. They didn't say well, no you are a servant of the Legislative Assembly and if you found this to be an inappropriate expenditure, we will support you. No, they attacked him. They told him he was biased. They told him that he was trying to get the government, which is simply false. He was simply trying to do his job. And no auditor is worth his dollar if he does not note in his annual report when there are expenditures that do not

have legal authority to do so.

The other thing, Mr. Speaker, I want to also refer to, in the annual report — and I could go back to three or four annual reports because the same thing has happened — and that is we have legislation which says that there must be a tabling of documents. Well if that is true then why, why does this government persist in not tabling some of those documents? Every year we have numerous documents that have not been tabled by the Executive Council, simply not been tabled.

And I will refer now to this last report by the Provincial Auditor . . . (inaudible interjection) . . . The minister says I've got the wrong Act. I'd just to explain to the Minister of Finance, and maybe I should do this very slowly. Minister of Finance, if you would just listen for just a second, there is no way that the Provincial Auditor can do his job, number one, if you people insist in not giving him the information that he requires — number one. And I will refer to that again a little later, where we have documented evidence that members of the Executive Council instructed, instructed the executors of Crown corporations not to co-operate, not to co-operate with the Provincial Auditor in giving him the information that he has required.

Number two. How can we expect the Provincial Auditor to do his job if each and every year the Executive Council cut down his budget, didn't give him the staff required so he could do his work, complete his work on time? So again, time and time again, the Provincial Auditor in the last number of years has said that it is important, it is very, very important that information be presented to the legislature on time.

In other words, if we receive information in the annual report which is 16 months old or 17, 18, or 19 months old, that information is out of date. And really, other than to vilify the government and take them to task for the expenditures . . . or illicit expenditures of money 18 months ago, what do you accomplish by that?

So it is important that the information be given to the Provincial Auditor, that he be given sufficient staff to do his work. And thirdly, that it be tabled on time.

And here, Mr. Speaker, let me say that I welcome the amendments that are being put forward. But they don't go far enough, simply do not go far enough in order to accomplish what the government has indicated that it wants to do.

Mr. Speaker, I said that in order for the Provincial Auditor, and not only that, Mr. Speaker, for the members of the Legislative Assembly, to perform their function, it is important that all documents be tabled in this legislature.

I note here on page 1 in appendix III of this year's *Report of the Provincial Auditor*. I note again, and he says, that there are a number of agencies who have not completed, not completed, their audit. Now one can say, well okay, you could excuse maybe one or two or three. There may be circumstances as to why they haven't completed their audit.

But, Mr. Speaker, we find on page 1 of appendix III that there were 18 — 18 agencies or corporations or departments who have not completed their audit. And the Minister of Finance is saying to us, oh we are very sincere to open the books; we are sincere in making certain that this legislature receives all the information that it requires in order to perform its duty.

(1500)

We find, Mr. Speaker, also in appendix III that the appointed auditors did not submit information for the annual report of another one, two, three, four agencies or Crown corporations. And some of these are very interesting as to why they have not been submitted.

For example we have Investment Corporation of Saskatchewan. Why would they not submit the information that is required? Here's another one — Saferco Products Inc. It's been very hotly debated in this legislature. And they have not submitted the required information in order that the annual reports can be tabled. I wonder why. Oh, I'll bet you we'll get it once that election is over. I'll bet you we'll get it when the government feels it is safe to release that particular report.

Here's another one — Saskatchewan Transportation Company, STC. Because there is a dispute on right now and it could be very embarrassing for the government to have the annual report released, we don't have the information.

And I say to the Minister of Finance, when you come forth with amendments like you have today, then you've got to also prove and show to the people of Saskatchewan that you are sincere, and take it very sincerely the points that are made by the Provincial Auditor and try and correct those. But you have not done so. So I just don't believe that you people are sincere when you do this.

Appendix IV, here's a list of financial statements and/or annual reports not tabled in the Legislative Assembly in a manner required by convention. And I say to the members opposite again, I could excuse that if there were only two or three. Well maybe there were five or six or ten. Twenty-three. Twenty-three have not tabled according to the convention that is required of them. And I say to you, Mr. Speaker, what does that tell you of the members opposite? What does it tell you of their sincerity of trying to democratize the Legislative Assembly and the Provincial Auditor of this province? I say it looks to me pretty cute.

And it's very convenient of them at this particular time to move these kinds of legislation in order to show to the people of Saskatchewan, just before an election, that we are converted, that we are sincere, that we will change our way of conducting government. And I say to you people, you won't be able to hoodwink the people again. They've caught on to you people and there's no way that it will work.

Mr. Speaker, I want to refer back, as I said before, to the role of the Provincial Auditor. In a democracy, Mr. Speaker, it is extremely important that the Executive Council is controlled. If it cannot be controlled by the

Legislative Assembly because the Executive Council implements or enacts legislation which diminishes our authority, and if they then implement also vehicles which diminish the role of the Provincial Auditor, then I say to the people of Saskatchewan, you better look twice at the people who are doing it. You better look twice and ask those members when they come to your door for support, do you really believe in the democratic process in this province.

I want to, Mr. Speaker, show also to the members opposite that when the Provincial Auditor — and it's not just the previous provincial auditor, but the present Provincial Auditor — when they report in their annual report that they cannot see 50 per cent or they cannot analyse and examine 50 per cent of the expenditures of this government, then there's something seriously wrong with the process, something seriously wrong.

I remember the Premier in this House and also the former minister of Justice saying that the appointment of private auditors did not diminish the role of the Provincial Auditor. And, Mr. Speaker, I want to simply say this — there has been sufficient evidence to show that not only was a memorandum sent by the Executive Council to top executives in the Crown corporations that they should not co-operate with the Provincial Auditor in giving him information, but also, Mr. Speaker, the private auditors.

I think this is a distinction — a very important distinction — that has to be made. Who, Mr. Speaker, does the Provincial Auditor serve? Who, Mr. Speaker, do the private auditors serve? The private auditors serve the Executive Council. The private auditors carry out the wishes of the Executive Council. I'm not saying that the private auditors aren't good or that they're not professional people — not at all. What I am saying is that they serve two different clients.

The Provincial Auditor serves us, the elected members of the Legislative Assembly, and thereby serves the people of Saskatchewan. The private auditors, on the other hand, carry out the wishes of the Executive Council, the cabinet. And therefore, Mr. Speaker, they have two different roles — entirely two different roles to perform. And if the private auditors will not give the information to the Provincial Auditor, then I think we put road-blocks in the way of the Provincial Auditor in order to carry out his function and his role, and that is to serve us, the legislative members of the Assembly, and thereby the people of Saskatchewan.

And that, Mr. Speaker, should be, I think, something that the back-benchers should be very concerned about. Oh I know the Executive Council won't be worried about it. But certainly the back-benchers should be concerned about that, and so should all members who don't sit on the Executive Council.

Mr. Speaker, having said that, having made the distinction between the private auditors and the Provincial Auditor, I think one way to correct that would certainly be to increase the staff and the resources that the Provincial Auditor has. And I think we have to very seriously look at that, to make absolutely certain that he has the resources necessary to carry out those duties.

Mr. Speaker, I have tried to show so far that . . . a number of things. One, the record of this government over the last nine years in how it has dealt with the Provincial Auditor. I think I've shown that they don't have very much respect for him or his role. I think I have shown how they unjustly treated him when they didn't like his annual report or the comments in his annual report. I think I have shown that they've constantly decreased his resources so that he could not carry out his role as Provincial Auditor or as the provincial watch-dog.

I think I have shown, Mr. Speaker, that consequently reports have not been tabled in this legislature on time; they have not been completed on time. And consequently, Mr. Speaker, we, the members of the Legislative Assembly, have not had access to pertinent information that we should have had I think within six years at the end of the fiscal year.

And that, Mr. Speaker . . . and I think I've also shown how this government by enacting legislation through Bill 5, for example, have decreased, diminished our role — your role and my role — as members of this Legislative Assembly. And that's why I find it somewhat difficult. I find it somewhat difficult when members on that side of the House take . . . they make no attempt to rectify some of these things, make no attempt at all, and then bring in this legislation which they hope will help them get through the next election. I think it clearly shows the insincerity of the members opposite — I think clearly shows that.

And so, Mr. Speaker, I find it difficult, very difficult, to stand up in this House with some joy, let's say, in supporting the legislation that is brought forward. It is good legislation; it's long overdue, although there are some things that I think I would like to have seen in the legislation, and our members on this side of the House will certainly speak to that later. But I think there have to be some other safeguards that we have to put in place in order that this legislature can get back to what it was meant to be, and that is a servant of the people. It is called the Legislative Assembly; it's not called the executive assembly.

And, Mr. Speaker, we just saw the member from Cut Knife-Lloydminster come in, and he is a member of the committee that examines the Provincial Auditor's report. And he is one, Mr. Speaker, he's a member that I will admit I don't have a very high regard for. And that is sad to say, but his record, I think, speaks for itself. And when it comes into . . . when he is a member of the . . . he is as disruptive, Mr. Speaker, in the . . . well he is as disruptive in the Public Accounts committee as he is in the legislature.

The Speaker: — Order, order. Order, order. Order! Quite frankly I don't think it's appropriate for hon. members to refer to the actions of other hon. members in the House, how they behave. If probably the truth is known we've all at one time or another behaved in a manner we'd rather had not, and I think we should leave those kinds of remarks out of our debate.

Mr. Rolfes: — One member said to keep my cool. I'll keep my cool as long as the members opposite don't

interrupt me when I'm speaking. And, Mr. Speaker, the Minister of Finance had his opportunity to speak. He only . . . I wanted to say to the people of Saskatchewan that when he made second reading, when he did his second reading, I had expected that he would bring in these amendments and that he would say, yes we have made mistakes. And we have diminished the role of the Provincial Auditor over the last number of years, and here's how we've done it. But here's how we are going to correct it now. Here's how we're going to correct it.

And I say to the members opposite that you cannot have it both ways. You cannot on the one hand say that yes, we are for democracy; we are for strengthening the role of the committees in the legislature, and we are for strengthening the role of the Provincial Auditor, but then our actions speak otherwise.

We will not allow the Provincial Auditor to see 50 per cent of the books. We will not allow the Provincial Auditor to increase his staff, so he can do his job. And by the way, Mr. Speaker, I wonder where the Provincial Auditor's report was because I am told that it was submitted to somebody last December. We have not seen it. We have not seen it until just a few days ago.

An Hon. Member: — Who was that somebody?

Mr. Rolfes: — Well I don't know who received it, but that is a concern. That is a real concern because what happens if the government doesn't want the opposition to see the reports, all they have to do is not call the session because we have no vehicle in tabling the documents. We have no vehicle in tabling the documents if the session isn't on. There's no way of tabling it if the session isn't on. That is one thing that is missing in the new amendments, is that I think we have to have some other mechanism whereby when the reports are ready, that they become public.

And the minister again says, you cannot separate the tabling of documents from the Provincial Auditor's report. I want in the Provincial Auditor's report some very strict suggestions to the government as to how we deal with it when the Provincial Auditor's report is completed. And if the government, as it did in 1987, wouldn't call the session until June of that year, we didn't see the Provincial Auditor's report until June, well over 18 months after the end of the fiscal year. And that, Mr. Speaker, is unacceptable, it's unforgivable. And we've got to find some ways of making those corrections so that not only the Provincial Auditor, but many others, like the *Public Accounts*, for example, that they are available to the members of the legislature when they are completed.

(1515)

And as the Provincial Auditor has often said, there should be no reason at all why these reports can't be ready six months after the end of the fiscal year. We used to have it that way, used to be that way, that by November 30 or December 1, December 2, the reports were ready and they were tabled in this House because we had fall sessions at that time, and they were available to the members. And between the sessions the members were able to study those reports so that in the spring session they would have all the information and knowledge and

they could then go about doing their work. But it's very difficult, Mr. Speaker, to go through 5 or 600 pages in detail in one week with all the other duties that a member has, and then be expected to scrutinize the expenditures of the government. But that's why I think governments do it. And I think we have to make those corrections.

Mr. Speaker, I've said that if the government had shown over the last number of years that it was correcting some of the criticisms, legitimate criticisms that provincial auditors have made, and then now had brought in these amendments, I think that the people would not only welcome it, but the people would be thankful and graciously thank the government for bringing it in. But has that been the case? I say no, Mr. Speaker.

And all one has to do is study the last Provincial Auditor's report as I have done, and you will find numerous examples, I mean numerous examples, of expenditures where there is no, no legislative authority at all for those expenditures — none whatsoever.

And, Mr. Speaker, what does a government do? It shrugs them off. And I hear time and time again the government saying, well those are arguments between an accountant and another accountant. And we know, Mr. Speaker, that that is simply not the case.

Now I remember also a few years ago — in order to set the record straight — it was the minister of Justice then who said that, well Mr. Lutz is just a tough guy to get along with; he's a hard individual; he can't get along with anybody. Well we now have . . . They went and attacked this individual and his integrity and it was clearly shown that it was not the provincial auditor.

We now have a new Provincial Auditor, and what does he find? What does he find about the expenditures of this government and whether or not they abide by the laws that are established in this province?

Well I read in the *Leader-Post*, Regina *Leader-Post*, April 13, 1991 — that's just a few days ago, Mr. Speaker, just a few days ago: "New Sask. auditor finds old complaints — and then some." So have we got a conversion of this government? Are they really sold on those amendments that were introduced in the House today? Are they really convinced? Have they taken to heart the criticisms of the previous auditor, and now the new auditor? Hardly. I haven't seen for example, that conversion. All you need to do, as I said before, is to examine this document and you will find numerous, numerous examples of expenditures that have no legislative authority whatsoever — none at all.

Now the present auditor says . . . and here, Mr. Speaker, I want to read from this article a bit, because I think it makes the point very well. The Provincial Auditor says: "The government is accused of hiving off SaskEnergy from SaskPower without proper legislative authority."

Now I hear the minister say, well that's just an argument between lawyers. But, Mr. Speaker, that's not the point. The point is the Provincial Auditor is the watch-dog. He is the policeman for the expenditures of this government. And if the servant of the Assembly, the Provincial Auditor,

if he says that you are doing things which are not within the legislative authority, then why not change it? If you really believe that the Provincial Auditor is the servant of this Legislative Assembly, why not bring in legislation which makes that correction? That's what other governments do. But what do they do? No, this is just a legal argument.

That's why I say, Mr. Speaker, they are not sincere about expanding the role of the Provincial Auditor. What they do is they attack him. And that wasn't last year; that was just a few days ago. And I listened to the Deputy Premier in this House when he was questioned in question period on it. He says that no, this is a legal argument.

If I would have been him, the minister responsible, I would have said, all right we're bringing in legislation. This is what the Provincial Auditor says. He is the watch-dog of this legislature, of the expenditures. We will bring in legislation to correct it. That's the appropriate thing to do. But oh no, they won't do that.

Here he goes on to say:

The Department of Finance is challenged for having disbursed some \$555 million to the Saskatchewan Property Management Corp., recording it as an asset of the province's Consolidated Fund."

Now I want you, and I want members opposite, to listen to the reasoning of this if this makes sense, if you can count this as an asset.

However, if SPMC is to pay that sum back, it must receive that money from the very same Consolidated Fund.

In other words if SPMC (Saskatchewan Property Management Corporation) is going to pay it back, the government has to give the money to SPMC to pay it back. But the government considers that an asset. Where's the logic of that?

Now why did the government do it? If it doesn't make sense, why do it? Well of course the reason they did it was in order to keep the debt down in the Consolidated Fund. The Minister of Finance would have to show that the provincial debt is not \$4.8 billion but it would be about \$5.3 billion. That's why it was done. And it has nothing to do with whether or not it is legal; it has everything to do with politics, because they don't want it to be seen that they have increased the debt to \$5.3 billion.

Well, Mr. Speaker, he also goes on to say:

Variance of these refrains pop up throughout the report: "The appointed auditor has not submitted required reports in a timely manner. In our opinion, these delays impair the corporation's public accountability"; or, "The audits for 1988 and 1989 are now complete . . ."

1988 and 1989. Mr. Speaker, this is 1991. This is 1991 and these reports are just now completed? In fact some from 1988 and '89, I believe from '89, are not even

completed yet, two years later.

In our opinion, the accounts of the fund were not faithfully and properly kept to permit the preparation of financial statements.

Mr. Speaker, that is why I question the sincerity of the people opposite in bringing forth these amendments.

Now we find here that the Provincial Auditor slammed the provincial government in his first report. And I think that lays to rest what we have said time and time again, that the Provincial Auditor is a servant of the Legislative Assembly, and they will do the job that is required of them to serve all of us — not just a few members of the Assembly, but all of us.

Here's another, Mr. Speaker, as to what I've said before about the debt: "Auditor says debt higher." Now this one, Mr. Speaker, is even worse. It says:

Wayne Strelieff (that's the Provincial Auditor) says the provincial debt is almost more than \$3 billion more than reported and creation of SaskEnergy was irregular.

Well, Mr. Speaker, now we have the debt in the Consolidated Fund well over \$7 billion. I think, Mr. Speaker, when that new government comes in there are going to be lots of shocks. There are going to be lots of surprises. We will find that the total debt of this province is not what has been recorded by the members opposite and by the Executive Council, but the people of the province will find that the debt, not only in the Consolidated Fund, but the long-term debt is considerably higher than what the members opposite are reporting — considerably higher. And that's why, Mr. Speaker, we know the insincerity of the members opposite when they bring forth such amendments.

An Hon. Member: — Same as we found.

Mr. Rolfes: — Mr. Speaker, the member from Wilkie says it's the same as they found. In other words, Mr. Speaker, he has said that his former minister of Finance was dishonest in his report when he signed a report in July of 1982, the financial report, and he said that he found \$139 million surplus in the Consolidated Fund. What the member from Wilkie is saying, that his Minister of Finance, his colleague, was dishonest because he signed the report.

So, Mr. Speaker, I am very glad to hear that the member from Wilkie has accused the former member of Kindersley, Bob Andrew . . . that Bob Andrew was dishonest in putting his signature to the financial statement issued in July of 1982.

I did not bring that with me, Mr. Speaker, but I have one in my office, because I didn't think that anybody would question — anybody on that side — would question the honesty and the integrity of his own colleague, which of course the member from Wilkie has done. Had I known that, I would have brought it and would have submitted it to him so he could see for himself. Mr. Speaker, I can't help that if the member opposite can't even support his

own colleagues.

Now, Mr. Speaker, also there are again a number of other statements made by the press where the auditor . . . for example, I'll just read the headlines on these, "Auditor cites illegal sale of business." I mean there are numerous ones that one could mention.

Now here again, this is in the *Star-Phoenix* on Friday, April 12. The headline reads, "Millions improperly accounted for, says new Sask. auditor." Mr. Speaker, I think this clearly, this clearly . . . (inaudible interjection) . . . Well, "Millions improperly accounted for, says new Sask. auditor." Millions . . . And the Minister of Education, it may be well that we have a little debate on this because . . . (inaudible interjection) . . . This is in the *Star-Phoenix*, Mr. Minister. It says, and the title, the caption, just for the Minister of Education, the title is this: "Millions improperly accounted for, says new Sask. auditor." To me that indicates very clearly that the Saskatchewan auditor found improper expenditures.

I tell you, Mr. Deputy Speaker, this again clearly shows that the members opposite are not sincere. If they were sincere of giving more powers to the Provincial Auditor, do you not think that they would have taken steps to correct these things? Would they not have set the stage to show their sincerity? I think they would. I think the present Minister of Finance would have said, hey look it you guys, if we're going to bring forward legislation, amendments to The Provincial Auditor Act, we better clean up our act. We are going to have a report by the end of March 31, 1990 presented to the Legislature which will have corrected many of the criticisms that have been levied against our government, against our ministers, against our departments. We will have those corrected.

(1530)

But did they do it? No. That's why I question your sincerity about bringing forth these amendments. Should you by any chance at all form the next government after the next election there is no way I'd tell the people of Saskatchewan that these amendments will mean anything to the members opposite, because just as they have ignored legislation that is presently on the statute, so will they ignore this legislation.

This legislation is there to improve your image to the people of Saskatchewan just before the election. And I can see it already during the 30 days of the campaign. That members opposite will take to their people — well we move these amendments; we are going to allow the Provincial Auditor to examine the books to make absolutely certain that the value-for-money auditing has been done and that the money has been appropriately spent. But they have no intentions of abiding by that legislation, they've proven time and time again. It's not my words; it's not even the words of the present Provincial Auditor. These are what Mr. Lutz, the former provincial auditor found, and this is what the present Provincial Auditor finds, numerous examples.

And I want to simply, Mr. Deputy Speaker, again reiterate what happened in the '70s and why the provincial auditor did not have to have 140 pages to explain the

expenditures of this government, of the government of the day, and why the present auditor needs 140 pages to explain all the inappropriate expenditures of the Progressive Conservative government sitting opposite. Mr. Deputy Speaker, that is why we again question the sincerity of the members opposite.

I want to spend just a little bit of time, Mr. Deputy Speaker, on the tabling of the documents. I think that this is imperative. If, for example, Mr. Deputy Speaker, the Provincial Auditor can complete his work, if we give him sufficient resources, and if all the agencies and departments and Crown corporations co-operate with the Provincial Auditor, if he can or she can — in this particular it's a he — if he can complete his audit within six months — let's say within six months — why then would we not make that available to the public and to the members of the Legislative Assembly?

And I think this is something that needs to be done, and it needs to be incorporated in the Bill or in The Tabling of Documents Bill. One of those. We need to move another amendment which clearly states that when the auditing is completed, we have a vehicle in tabling the report if the House is not in session.

I do not want to give the government the excuse again, as they've done on several occasions now . . . but the most outrageous one was in 1987 when they refused to call the legislature until June of that year, and we had no way of getting access to the Public Accounts or to the Provincial Auditor. And you know, Mr. Deputy Speaker, and we believe that the main reason of course was that the *Public Accounts* clearly showed that the then minister of Finance underestimated his deficit by \$800 million.

That's why they didn't want us to get access to the Provincial Auditor's report. That's why they didn't want us to get access to the *Public Accounts*. Because they knew it would be embarrassing, and they knew that should we have received them six months in advance, that the opposition could have taken it to the public and could have embarrassed the government. That's why they didn't call a session; that's why they wouldn't give us the Provincial Auditor's report or the *Public Accounts*.

I think, Mr. Deputy Speaker, we need to have, we need to have some mechanism in the tabling of those documents. And I'm not sure whether they should be tabled with the Speaker and then made public and available to the Public Accounts Committee, but certainly there must be some mechanism available that those reports will become accessible to us.

Mr. Deputy Speaker, I want to therefore on the tabling of documents make it very clear that I personally feel that there's got to be a time limit set, and I think six months is ample time for the books to be examined, analysed, and reported and submitted to the legislature, to the Speaker, and made available to the public and to the members of the legislature.

I feel that if we are going to keep the government accountable and the Executive Council accountable for those expenditures, then it is imperative that we have timely information. And you, sir, being a member of the

Public Accounts, I know will agree with me, will agree with me that it is important that that is the latest information and that we don't examine information of a government expenditure that is 18 months or two years old. Because people lose interest in it.

So again, Mr. Speaker, I think that we need to have that kind of amendment brought forward in the legislation.

Mr. Deputy Speaker, I think I have shown again that the record of this government just does not support, in my opinion at least, the bringing forward of these amendments and the sincerity of this government in carrying it out.

I welcome the amendments; no doubt we all welcome them. And I do hope that the track record of this government simply ignoring statutes that are on the books, authority that is prescribed to the Executive Council by the Legislative Assembly, that they will not ignore those. And should these amendments go through and become law, I would hope that the next government will abide by those, and will make absolutely certain that the Provincial Auditor as a servant of this Legislative Assembly, that the Provincial Auditor who is a servant of the Legislative Assembly will be able to carry out his role in holding the Executive Council accountable for the expenditures that they have incurred in that particular year.

Mr. Deputy Speaker, as I've indicated before, I hope that a conversion has taken place, and I hope that we will be shown that all governments, all governments will not only have respect for and respect the role of the civil servants, and in this particular case, the Provincial Auditor, I hope that in the future that the Executive Councils will endeavour to carry out as minutely as they can . . . and will abide by the spirit of the law that there is established in the Legislative Assembly and will co-operate with the Provincial Auditor in carrying out his function.

Because I'll tell you, Mr. Speaker, we've talked so often, and you know that it exists, about the cynicism that there is out in the public. And a lot of that cynicism stems from the fact that people are saying, well if the Executive Council, the cabinet can break the laws, if they don't have to adhere to the laws as indicated clearly by the Provincial Auditor, then why should I? I mean I have never seen, I think, in the history of this province, where a government has been in the courts so often. I mean I don't think there is a week that goes by, Mr. Deputy Speaker, where we ask questions in this legislature where some minister has to say, well it's in the courts. That is not the rule. That has not been the rule in this province.

But I have noticed more and more that the government is being taken to court because it flouts the law. It will not obey the law and it thinks that it is a government . . . the cabinet thinks it's a government unto itself. And I'm very concerned that even though they passed these amendments, that they are passed only because they know that they are close to an election. They hope it will improve their image, that they hope the people will forget all the things that they have done wrong and mismanaged, the waste. And they are hoping that when it

comes election time that people will only remember these things.

I will tell members opposite that I think it's a dream; it's a wish that simply will not be fulfilled. I think the people out there are caught on to you. And yes, I welcome these amendments and they are long overdue. But more important, Mr. Speaker, I would feel much better, I would feel much better if I thought that the minister who presented these and the government that he represents has had a conversion; that they will, Mr. Deputy Speaker, abide by those laws and not flout those laws like they have flouted many of the other laws, as clearly demonstrated by not only this report but by previous reports and the previous provincial auditor. Numerous occasions, numerous occasions where they have simply not obeyed the law.

The law that exists they have simply not been concerned with it. If the law says that they can only expend money in certain fashion, they've simply ignored it. And that, Mr. Speaker, is a real indictment of the Executive Council and of that government.

Mr. Deputy Speaker, as I've said, I certainly welcome these amendments. We will have some amendments that we wish to make, but we will do that in Committee of the Whole, and we will have a number of questions that we want to direct to the Minister.

But with those words, Mr. Deputy Speaker, I thought it was very important that we put this Bill in the context of which I think it should be placed and why it is necessary, for example, that we need these amendments. And I'm hoping, Mr. Speaker, that in the future . . . that a future government will note the amendments that have been made and the statutes that are there and will not put road-blocks in the way of the Provincial Auditor, but will assist the Provincial Auditor in his role and his duties as a watch-dog on the expenditures of government. Thank you, Mr. Deputy Speaker.

Some Hon. Members: Hear, hear!

(1545)

Mr. Hopfner: — Thank you, Mr. Deputy Speaker. I have listened very carefully to the member from Saskatoon South, and as some of my colleagues have indicated, this member didn't come from Saskatoon South but came from a place called Babylon. Mr. Deputy Speaker, the member from Saskatoon South, in all due respect to the member, I don't believe that this member particularly believes about even a tenth of what he has stated on the floor of this legislature.

I would like to say now for months that government has been out in the public and has been consulting with the public and has been in every riding across this province doing these consultations. And in every way, shape, and form, at each and every one of these meetings, people have been asked to have more input into government, into receiving information, and into being a whole big part of government. And this is exactly what the amendments to the public accounts is doing.

We've done it in 1982 where we have expanded the Public Accounts Committee to allow the meetings to be opened up to the public, and it was this government that did it. It was the previous NDP administration that kept refusing, refusing this party, the PC, the Progressive Conservative Party, when they were in opposition, when asking the NDP of that day, the government of that day, back prior to 1982, to allow the Public Accounts to be open to the public and allow the media to be in there just to see what exactly what was going on. Freedom of information, there is probably one of the greatest reforms that have ever been hit in the province, Mr. Deputy Speaker, and that we intend not to allow to be talked down upon. And we're going to continue with that movement, and we're going to continue on with the improvement.

I want to say that the member opposite had been talking about ministers breaking the law and operating outside the law in this province. Mr. Deputy Speaker, the member from Saskatoon South knows very well that there is no member of the legislature allowed to operate outside of the law.

And I will tell you, sir, the NDP have been going across this province indicating cover ups and mismanagement and all these kinds of things. Mr. Deputy Speaker, I'll indicate to you one thing, that this government has taken this province and has been moving this province into a diversified province, has been doing its utmost in a world economy that has a major effect on our farm communities and our business communities in this province. But we've taken this province to new heights in bad times. And I'll tell you, Mr. Deputy Speaker, that with the drive that this administration has been showing, the people should be just significantly satisfied that the NDP had not had the reins of power during these few years of fairly hard, world economic times.

I want to say, Mr. Speaker, that I've always been told that if you say something long enough and loud enough you begin to believe it, and I believe that that is exactly what happened to the NDP. They have been next to annihilated in this province, and they have began to say just about anything and everything that they felt might be popular out there, and have people believe a lot of untruths, Mr. Speaker.

I don't want to stay at a lot of length on this particular amendment, Mr. Deputy Speaker, but I had to say that — and I address this to you and through you to the member from Saskatoon South — that he himself in the Public Accounts Committee has been asking for us to come forward with more and more information, and this is exactly what we're doing for him now. We're showing him by bringing these amendments onto this floor that we're more than willing to start bringing these things in.

But you see, Mr. Deputy Speaker, there was that member that is actually the kind of a member that is saying, well, oh yes, well, this is all good — it's all motherhood and apple pie and we can't do anything else but go along with it. He really doesn't like this kind of legislation because that member full well knows that he will not be able to go back to the old tactics of the NDP. He will not be able to hide the information if he was ever, ever able to form a

government administration in this province once again.

All the information would have to be public. It will be going from . . . will be expanding in the freedom of information, and the Provincial Auditor will be entitled to a lot more information and a lot quicker. I do agree on a point here, Mr. Speaker, that I too would like to see the reporting maybe sped up at some length, and I think we're working towards that. And the Premier has definitely asked all the ministers in the departments to do their best in bringing the information forward a lot quicker. And I believe that has been done to some degree. And I think that probably as we're able to go on, that this information will become more and more quick.

When the member opposite had indicated as well that he shows the thickness of an auditor's report versus thicknesses of auditor reports years ago, well I look at the fact of just that, Mr. Deputy Speaker. That to me proves one thing, that there is more information flowing to the Provincial Auditor's office. The Provincial Auditor has had a whole lot of opportunity to deal with a broader scope of information. He is reporting on all of that.

And I am, yes, a member of the government and I am not ashamed to go into the Public Accounts Committee and deal with the bureaucrats and the departments as they come ahead of us and deal with what is in front of the auditor and the committee. I will ask questions of those bureaucrats as an independent member in that committee, as members of the opposition are supposed to do.

I believe that every department spending taxpayers' dollars in this province is supposed to spend them in the most honest fashion, and give the best delivery of services to the public through that expenditure of taxpayers' dollars. And, Mr. Deputy Speaker, I will be the last one to allow, allow any misrepresentation if that kind of misuse is coming ahead of that committee.

Even the chairman of the Public Accounts Committee full right knows that when we go through the annual reports in *Public Accounts*, that when we report to this Assembly, sir, that that report is done unanimously. He moves it and I second it as vice-chairman.

And, Mr. Deputy Speaker, I, as one member from the government side of that committee, have never forced any one of those members ever, ever to bring that motion forward into this House if they were not satisfied with the report, if they were never satisfied with what the Provincial Auditor has finalized and said that a lot of this that he had reported on has been finalized and it's no longer a concern.

I'm proud of the Provincial Auditor's department and the private auditors that have sent the reports into this legislature. They operate independently. They don't operate on behalf of any minister. They don't operate on behalf of any department. They don't operate on behalf of the NDP. They operate, sir, on behalf of the Legislative Assembly and the Speaker's office. And yes, funding is allotted to the auditor's office; and yes, we have expanded that funding; and yes, there will be expanding of those fundings in the future and there will be more and

more reporting from the auditor, and I look forward to those auditing reports.

And with that, Mr. Deputy Speaker, I'd just like to thank you for giving me the opportunity to speak on it.

Some Hon. Members: Hear, hear!

Mr. Van Mulligen: — Thank you, Mr. Deputy Speaker. I wasn't sure here whether the Minister of Finance wanted to get up again and speak on the issue. But now that that's settled I assume that he isn't.

I was interested — I was going to say enlightened but that would be wrong — certainly amused, Mr. Deputy Speaker, to hear the words of the previous speaker. He would have us believe that after eight, what is it now, nine years . . .

An Hon. Member: — Nine long years.

Mr. Van Mulligen: — Nine long years as my colleague says.

An Hon. Member: — Terrible long years.

Mr. Van Mulligen: — Terrible years, it's being stated over here. Eight, nine years of PC government; eight, nine years of deficit management, deficit creation, fiscal management or more appropriately fiscal mismanagement. After eight, nine years of that — and this is in the context of having 20 years of no deficit prior to this government assuming office — eight, nine years of unparalleled waste and mismanagement; and eight, nine years of I think new standards, or new lows, in dealing with the whole question of accountability, if we look at things such as the attacks that have taken place on the office of the auditor and the individual auditors in Saskatchewan. Eight, nine years of that, eight, nine years of denying accountability, having the people of Saskatchewan on the edge of a revolt against a government that they can no longer stomach, we have the member for Cut Knife-Lloydminster enlightening us with his remarks and saying that if it wasn't for them opening up the Public Accounts Committee in 1982 to the media, we would never have seen that.

So we should disregard eight, nine years of deficit and an accumulated deficit, the likes of which the people of Saskatchewan have never seen before, never want to see again, and are fearful of the impact that it will have for future generations. Eight, nine years of tremendous waste and mismanagement, the only thing that we should remember is that the PC (Progressive Conservative) government opened up the Public Accounts Committee to the media in 1982. Because if we accept that and we remember that, we don't need to concern ourselves with any of the government's record.

Well, Mr. Deputy Speaker, I have never heard such rationale, such logic before. But I just want to make two minor points if I might with respect to the member's comments. First of all, I recognize that it was the PC government in 1982 that opened up the Public Accounts Committee to the media. I recognize that.

But I might also say that this was done in the context of a number of other governments in Canada moving to do exactly the same thing. And my guess is that no matter who the government had been after 1982, the Public Accounts Committee would have been opened up to the media because it's something that progressive governments throughout the country were doing at that time. I think that the public demanded no less. The public wanted to see that. The public would have had its way; the media would have been allowed access to the Public Accounts Committee. And if the member is saying that only a PC government would have brought that about, I beg to differ with him.

I might point out in that context that it was the NDP government of the day in 1982 that made moves to televise the proceedings of the Legislative Assembly. I have no doubt that there would have been other measures on the government's plate at that time in terms of opening up accessibility. But if the member wants to believe, if the member truly wants to believe that we can somehow ignore eight, nine years of fiscal mismanagement; eight, nine years of wasted mismanagement; eight, nine years of cruelty and hardship for the people of Saskatchewan; eight, nine years of a downright belligerent attitude towards provincial auditors; if he wants to believe that by opening up the Public Accounts Committee in 1982 somehow excuses them from an eight, nine-year record, then he can believe that. But I tell you, you're not fooling anybody in Saskatchewan.

One other comment I want to make. One other comment I want to make about this belief of the members that opening up the Public Accounts Committee in 1982 is the greatest thing that's happened in Saskatchewan since sliced bread or whatever, Mr. Speaker, and that is that even though the government of the day moved to open up the Public Accounts Committee and recognizably so, moved to open up the Public Accounts Committee by giving the media and the public the opportunity to meet or to witness the proceedings, even as the member . . . you know, even as the government did that, it also moved on the other hand, to reduce the amount of information that was to be made public and which would be defeated by the committee.

(1600)

So on the one hand the committee is opened up; on the other hand you provide the committee with less information to debate, so that there's fewer embarrassments coming out. Well it hasn't quite worked out that way. I mean if anybody's been following the proceedings of the government and followed the proceedings of the Public Accounts Committee and the proceedings of the Legislative Assembly in the last eight, nine years, we will know that there has been no end of embarrassments for this government when it comes to its wild and crazy spending behaviours, Mr. Speaker.

But again if the member for Cut Knife-Lloydminster wants to delude himself he can, but the people of Saskatchewan will know that the government moved, as an example, to limit — limit the amount of information that would be provided in volume 3 of the *Public Accounts*. The *Public*

Accounts is a document, Mr. Deputy Speaker, which is prepared by the Provincial Comptroller and is tabled in the Legislative Assembly and which provides the details of all expenditures for a certain fiscal year.

Now it used to be that up until 1983 or so, shortly after the PCs were elected, that the government provided the details on all payments to employees over \$20,000, all payments to suppliers over \$10,000, and the details on all travels in excess of \$2,000 by any one person. That was the case.

Since 1983-84, we've seen the government move to restrict that kind of information. Where it was once provided for not only departments but for all government departments in the aggregate, we now have a situation where the government has refused to provide that information for the government at large.

But again the member wants to take the point of view that the greatest thing that's happened in Saskatchewan was opening up the Public Accounts Committee in 1982 to the media. He can take that approach, but again the people of Saskatchewan are not fooled because they know that even as they moved to open up the Public Accounts Committee, the government moved to restrict the amount of information that would be made available to the public. And not only restrict the amount of information, Mr. Speaker, not only restrict the amount of information but also to delay, to drag out, to make questions such as the timeliness of information come to the forefront as was never the case before.

So not only are we getting less information for the Public Accounts Committee to deal with, but the information that is provided is being dealt with much less later than had been the case previously, which has caused the auditor to raise questions about timeliness of the information being provided — a very relevant point.

It's one thing to be provided with the details of expenditures for any fiscal year; it's something else again to not be dealing with that information until some two years down the road. There's certain questions of timeliness here. You have an expenditure, you want it accounted for, but you should not drag your feet because it impairs the accountability cycle.

So again, yes, the PC government opened up the Public Accounts Committee, and I want to congratulate them for that. But again, if the member for Cut Knife-Lloydminster, having said that, if the member for Cut Knife-Lloydminster wants to delude himself that by that one action in the context of a number of other governments doing the same across Canada, and the likelihood that any government here would have done the same, if the member for Cut Knife-Lloydminster wants to delude himself with the belief that somehow we should excuse, forget, not remember, this government's eight, nine-year record of fiscal mismanagement, of waste and mismanagement and attacking the auditor and attacking the accountability process, then again the member for Cut Knife-Lloydminster may delude himself in that fashion, Mr. Speaker. But he's not fooling anyone here and he's not fooling the public of Saskatchewan.

Mr. Speaker, I was, like the previous speaker, most interested to hear the remarks of the member for Saskatoon South. The member for Saskatoon South speaks with a great deal of authority in this matter. And his remarks were authoritative to say the least. These were legitimate remarks, these were a solid contribution to the debate on the Bill at hand. His remarks are remarks well worth reading, well worth savouring.

And it should come as no surprise the member for Saskatoon South has played a very valuable role in the Standing Committee on Public Accounts. He's always attended, he's been I would say exemplary, exemplary in his study of the issues and in his questioning of the witnesses before us — at all times, at all times, Mr. Speaker, trying to get from the officials and the bureaucrats that appear before the committee the full truth and all the explanations about the expenditures that they have made as authorized by the Legislative Assembly. So we are indeed grateful and fortunate to have someone like him speak in an issue like this.

I might point out too that he is the critic for the Office of the Provincial Auditor, and that should come as no surprise that he is well versed in this matter, and that even the member from Cut Knife-Lloydminster recognized this and recognized that he had paid attention to that member's remarks; these were good remarks.

And I might say that in having singled out the member for Saskatoon South, Mr. Speaker, I want to hasten to add that in fact all members of the committee also make contributions to the . . . or the Public Accounts Committee make contributions that are valuable and well recognized. And it helps to make the Public Accounts Committee function effectively, and to produce for the Legislative Assembly reports that are authoritative and reports which are some guidance to the government, if some previous reports are to be believed. Because we see now through this Bill — through this Bill, the government beginning to move to accommodate some of the discussions, some of the proposals that have been put forward at the public accounts committees in the past.

But I did want to single out the member for Saskatoon South, because his contribution was indeed a very solid one as befits his contribution in the Public Accounts Committee, and has done so over the years that I've been there, both as a member and as a chairman of that committee. But again all members do contribute, do contribute.

I note with interest, I note with interest that the member for Cut Knife-Lloydminster in speaking to this, while he made reference, while he made reference to the remarks from the member for Saskatoon South who is the critic for the Office of the Provincial Auditor for our side — while he made reference to his remarks, and recognized the very voluminous and substantive remarks made by that member, I don't recall the member for Cut Knife-Lloydminster making any reference to the remarks made by the mover of the motion, the mover from his own side. I can't quite recall if the member for Cut Knife-Lloydminster had anything to say about what it is that the Minister of Finance might have said about this.

I might if I could, Mr. Speaker, with leave, introduce a guest.

Leave granted.

INTRODUCTION OF GUEST

Mr. Van Mulligen: — Mr. Speaker, it's my pleasure to introduce behind the bar, the Member of Parliament for Regina Qu'Appelle, formerly Regina East, an associate of mine and a friend of mine. I'd like to recognize and have members welcome Simon de Jong.

Hon. Members: Hear, hear!

SECOND READINGS

Bill No. 53 (continued)

Mr. Van Mulligen: — Mr. Speaker, carrying on with my remarks, I found it indeed ironic — ironic, I suppose, is the right word — that the member for Cut Knife-Lloydminster would refer to the remarks made by my friend and colleague, the critic for the opposition for the office of auditor, the member for Saskatoon South, would refer to his substantive contribution to this House but would neglect to mention the contribution made by the Minister of Finance who is in this case the responsible individual and the person who is moving the Bill. I found that ironic.

And the members ask, why is this the case? Well we can only guess as to why the member would not make reference to the minister's comments. One, it might be that the minister really didn't have anything to say of substance. Now I don't want to go so far as to say that the Minister of Finance didn't have any good contribution to make, but it might also be that the minister's remarks were so brief as to be forgettable.

I have yet to hear such a brief introduction to a Bill, the explanation for what are to be substantial changes in the Office of the Provincial Auditor, an explanation of the history, the debates in Saskatchewan that led up to the changes coming forward, an explanation of what it is that these changes mean and what implications they may have for not only the workings of the Legislative Assembly, not only for the various committees of the Legislative Assembly, not only for the office of the auditor, but what implications it might have for all of the people of Saskatchewan. Because there are some implications, as we will get into, there are some implications for all of the people of Saskatchewan.

But I found it more than passing strange, Mr. Speaker, more than strange that the minister would not address or make a substantial contribution on a number of changes which are, to say the least, very substantial, very far-reaching, and are a marked departure from the way we have operated in Saskatchewan, at least in some respects, of the Office of the Provincial Auditor.

It's almost like he was saying, we got to do it, but don't expect me to like it. Maybe public opinion is forcing us to say these things and to put these things before you, but don't expect me to speak in support of it. It's almost as if

he's saying, well it wasn't our agenda, and eight or nine years of this certainly wouldn't lead anyone to conclude that we like to do these kinds of things that we put before you in the Bill. And it's only the kinds of things that the Reform Party and in this case the NDP has been saying, but we'll do it anyway. But don't expect me to speak strongly, argumentatively, in favour of the various aspects of this Bill.

I mean, these are major implications. To have for the first time in the history of this province an auditor being appointed for a term position as opposed to a lifetime position, for the first time in Saskatchewan history, yet not have the minister address that. And as to the reasons for that change, I find more than passing strange.

To not have the minister, for example, speak to the matter of the estimates for the Office of the Provincial Auditor, that — as opposed to those funds now coming through the Executive Council and being debated and approved by the Legislative Assembly but coming from another source — is no small departure from historical practice. That the minister would not speak to that, I find more than passing strange.

And again the people of Saskatchewan will be puzzled, will not understand why it is the minister was so reticent in his remarks, why he has left it up to the member for Cut Knife-Lloydminster to more fully explain the government's position, although I'm not quite sure that the member for Cut Knife-Lloydminster was fully explaining the government's position, not unless you say that a number of *non sequiturs* can masquerade successfully as a speech. But that's what we had from the member for Cut Knife-Lloydminster, a number of *non sequiturs* and statements that didn't hang together but certainly could not be interpreted as being a clear explanation of the government's position.

(1615)

So again the people of Saskatchewan will have to ask themselves: why is it that the government is choosing this time, this time after eight or nine years, to put these changes before the public. Why is it that now the government feels that it's appropriate to make these changes? Why hasn't this been done before? Are these new ideas? Are these ideas of having a term position for an auditor, to have the auditor's office being funded by something else than the Executive Council or cabinet, or directly by cabinet, and approved as any other department in that process, but having those expenditures, those estimates approved by a committee of the legislature, ideas such as value-for-money auditing, economy effectiveness, efficiency? Are those ideas so new? Had they only arisen in the last year that it's only . . . that the government is moving at the first opportunity to introduce these reforms to the legislation which governs The Provincial Auditor Act; or are they johnny-come-latelies and is there more significant history that's not being told here? And if so, why not? Why didn't the Minister of Finance enlighten us? Why didn't he at least put forward his own sorry version of a sorry history of waste and mismanagement and fiscal mismanagement in the province of Saskatchewan?

The people of Saskatchewan will be asking that question, and I hope that at some point, perhaps in closing the remarks on this Bill, that the Minister of Finance will have the fortitude to stand up and to explain to all of us here and the people of Saskatchewan the need for these changes; the reason why these changes are being brought before us now; what these changes will mean for the people of Saskatchewan; how the people of Saskatchewan should view these changes. This would indeed be welcomed by the people of Saskatchewan. I know that it would be welcomed by myself. It would be a valuable contribution to the debate, a contribution along the lines that being which had been made previously by the member for Saskatoon South who was the opposition critic for the Office of the Provincial Auditor. I think all of us would like to see that, Mr. Speaker.

Mr. Speaker, I would be remiss . . . I'm just barely here in my preamble and some introductory remarks, talking about the previous speakers to this Bill, and I have not yet taken the opportunity, Mr. Speaker, to say how pleased I am to see you back in the Chair, sir. And I want to congratulate you publicly on your election as Speaker. I find that in your role as Speaker you have been no less than fair and honest with members of the House and you have displayed a great deal of integrity in the way that you have managed the House. And all members from this side, myself, are very happy to see you back again.

I might say also, Mr. Speaker, there's one other reason I'd like to see you back, because sometimes I find — not often — but there's the odd time, Mr. Speaker, when members find themselves speaking and you wonder, is there anyone listening. We know that you are. So we're pleased to see you back again, Mr. Speaker, and thank you for your attentiveness, your attention to all our remarks, and for your very valuable contribution that you make in the proceedings in this Assembly.

Mr. Speaker, in opening my remarks I want to deal at the outset with the . . . Perhaps a better way to frame this is to indicate to the public that the Bill we are dealing with is An Act to amend The Provincial Auditor Act. And The Provincial Auditor Act governs the operations of the Office of the Provincial Auditor and sets out not only things such as how the auditor is to be appointed, but what it is that the Legislative Assembly expects from the Provincial Auditor, that is to say, what roles and responsibilities the Provincial Auditor is expected to fulfil in the pursuit of his duties. But it also sets out the expectations that we have for the management of the audit of the books of the province of Saskatchewan.

And in that context I think that it's important to back up a little bit, to talk about the relationship of the auditor to the Legislative Assembly, the relationship of the Legislative Assembly to the government because there is a very important difference between those two, the relationship there to committees of the Legislative Assembly such as the Public Accounts Committee and the role of the Public Accounts Committee to the auditor. Because only if we understand those basic tenets upon which we operate, can the public and all members have a true appreciation for what it is that the government is trying to do with this Bill.

And let me say at the outset, Mr. Speaker, let me say at the outset that I agree with the amendments that are being put before us. I think these are good, sensible amendments. My only regret is that they've come so late. My only regret is that they've come so late in the term of this government, that they've come eight or nine years into their mandate or their renewed mandate. We would much have preferred to have seen these changes early on in their term to see how they might have benefitted from these amendments. We would all have liked to have seen that, Mr. Speaker.

But I do want to indicate my support for the amendments before us. Like the member for Saskatoon South, we see the need for a minor improvement to the Bill which we think will further improve the accountability cycle which we're all talking about and which I want to get to here in some detail in a minute. But having said that, Mr. Speaker, I want to indicate my support for the Bill. I think it's a good Bill. It can stand some minor improvement and we'll deal with that, I would think, at the appropriate time in committee.

But again the role of the legislature and the government, in our orientation, Mr. Speaker, to the Public Accounts Committee, the Provincial Comptroller told us in 1987 — and he provided us with an overview of the parliamentary control over public money, which is what we're talking about here, and the auditor's role in that, a very vital role in the parliamentary control of public moneys — he stated that the major features in this system of parliamentary control over public moneys include: one, the right of the legislature to raise and spend moneys, and the concept of a Consolidated Fund.

Now I just want to examine that. He talks about the right of the legislature as opposed to the right of the government. These are important and distinct differences. Not all members of the legislature are members of the government. Only a small number of all of the members of the legislature are in fact members of the government or the executive government. Only those who are members of the Executive Council or the cabinet are in fact members of the government. The rest of us, opposition members and other government members, are all of course members of the Legislative Assembly. All of us have the right to say how the money should be raised and how the money should be spent.

And that is why we have the government of the day putting before us its proposals as to how money should be spent through budget and through estimates. The government says, we would like to spend money in a certain way and this is our plan for doing it, our budget, and here is the details of how we propose to do it, our estimates, but has to come to all of the members here to obtain approval.

Now that approval is normally given. In fact we talk about there being a government side which has more members than the opposition side, and we talk about an opposition side. Normally that approval is given and in fact it's almost followed that all members who are elected as part of the government's party are in fact members of the government. That is not the case. There is a very clear distinction there.

But it doesn't necessarily always follow that members . . . or that the spending proposals of the government will in fact be approved, will be approved by the Legislative Assembly.

I think the last example of that was probably in Ottawa. And it's interesting that our colleague, the Member of Parliament for Regina Qu'Appelle, is with us because I think that he will remember the events of 1980 when we had a Canadian government, I believe the government of Joe Clark, putting a budget before the parliament and the parliament not agreeing with the budget that he had put before it, which then resulted, as you know, in an election. Because not having the support of the parliament for its budget and for its spending plan is of course an indication to all concerned, not the least of which is the Governor General, that the Governor General should not have the confidence any more of the government and should call an election so there can be a new government that can enjoy his confidence.

I wonder, Mr. Speaker, the Minister of Finance was interrupting; did he want to make a contribution at this point? Did he want leave of the House to say or ask something, Mr. Speaker? I'm not clear. Anyway he was, as was his custom, chirping away. And one sometimes wishes, Mr. Speaker, that he would spend the energy as he does in chirping away at others speaking in the House, that he would take the same amount of dedication and energy as he does in chirping away at other members to turning his attention to the accounts of the province and to the budget matter . . . fiscal matters of the province because we might be a stroke further ahead. But having said that, he makes his own priorities and chooses in his own way as to what he wants to do and how he should spend his time.

In continuing on with this overview of parliamentary control over public moneys, Mr. Speaker, the second aspect that I just want to review here is that there should be a Provincial Comptroller who ensures that spending is within legislative authority and budget, as distinct from a Provincial Auditor. We have a Provincial Comptroller who ensures that . . . or in addition to the auditor, we have a comptroller to make sure that the money is being spent within legislative authority and budget. And the legislature directs the Provincial Comptroller through The Department of Revenue and Financial Services Act to ensure the requisition for payments are rejected if there are insufficient moneys in the appropriation.

Now that is perhaps, just as an aside here, that is something where members on this side of the House and members . . . I think all the people of Saskatchewan had wished that the Provincial Comptroller in these last eight, nine years would have had some real power and authority to in fact carry this out because what it says is that the legislature has directed the Provincial Comptroller to ensure that requisitions for payments are rejected if there are insufficient moneys in the appropriation. So what it's saying is that the Provincial Comptroller can't authorize the government to spend any money if we don't have the money.

Now looking at the record of the government, this is kind of news to them. They've always taken the position,

judging from their fiscal record, that you spend today, you borrow tomorrow, and you say sorry the day after that. That's their record. If only we had had a Provincial Comptroller with real teeth and authority to say, no you can't continue to spend here. If the money isn't there, you'd better debate this publicly as to why you need more money.

We might not have seen, for example, this gross and huge miscalculation of the budget that we saw before and after the last provincial election. And who knows what miscalculations are afoot in the context of this coming election, Mr. Speaker.

An Hon. Member: — What dark deeds.

(1630)

Mr. Van Mulligen: — Who knows, as my colleague says, what dark deeds are being planned at this point. We have no idea, but it's certainly . . . If the Provincial Comptroller had had the effective authority to stop the government, we might never have seen the kind of miscalculation because the government would then not have been allowed to spend the money if it wasn't provided for by the Legislative Assembly.

Now another feature of parliamentary control is an annual accounting to the legislature on the financial activities of the government. And the legislature has directed the Provincial Comptroller to prepare a *Public Accounts* which is an annual report to the legislature for every fiscal year, and gives in great detail the financial transactions of the Consolidated Fund, Saskatchewan Heritage Fund, and other special trust . . . trust and special funds, and provides information which assists the Legislative Assembly, through the Public Accounts Committee, to examine the accounts of the province.

Because basically that's what it's all about. Even as the government does not have the authority to spend money without the approval of the Legislative Assembly, and then supposedly can only spend in such a way as approved in some detail by the Legislative Assembly, so it is that the other aspect of the accountability cycle must be respected. And this is what the comptroller talks about, and that is, that once the money has been spent, it should also be accounted for.

And in a very real way the provisions of this Bill before us address the question of how the money has been spent. And that's in the provisions in the Bill, Bill No. 53, on value-for-money auditing, talking about the acquisition and use of resources, that it has been efficient and economical, and where procedures could appropriately and reasonably be used to measure and report on the effectiveness of programs, satisfactory procedures have been established.

But it's very important that not only the government be given the authority to spend money by the Legislative Assembly, but that the Legislative Assembly, as the true representatives of the people of Saskatchewan — as distinct from the government — that the members of the Legislative Assembly have the right to review the government's spending records and to report to the

people of Saskatchewan on how the government has done in this way.

Because only then can the people of Saskatchewan have some real and true and valid indication as to whether or not the government has spent their money wisely and appropriately and legally, and with due regard for management and hasn't wasted their money, because those are very important considerations.

I mean whatever else we might expect of a government, we expect a government to spend money prudently. We expect a government to spend money wisely. We expect a government to not waste too much money. And we know that in large organizations, whether it's government or private corporation, there's always some waste, but we expect to see less of that than more of that, which is not something that has been the case in the last eight or nine years, Mr. Speaker. But that's an expectation the public has.

But the public is ill prepared to be able to judge whether the government has done a good job in those respects.

The public can't really tell if the government has spent money wisely if it doesn't have some body that reviews the activities of the government and reports back to the public, and that being the Legislative Assembly and its arm in this case, the Public Accounts Committee, and to some extent as well, the Crown Corporations Committee which reviews in greater detail the activities of Crown corporations, which are also an important part of government activities, as distinct from line departments, Mr. Speaker, which very directly get their appropriation and funds from the Legislative Assembly.

It's very clear what their money is to be spent on and it's very clear as to what they spent their money on, and it's very clear in the reporting mechanism back to the Legislative Assembly.

We have, as you know, also these other entities which are called Crown corporations which are from time to time also funded by government, entities which in addition to funding are owned in total by the government. And of course there is a significant public debate in Saskatchewan, as there is in some other jurisdictions, Quebec being one and Canada being another, about the role of the Legislative Assembly and the right of the people to be able to expect some accounting of other entities in which the government has a significant interest and in which the government's role is indeed a vital one.

And that is — I refer to these as mixed corporations — corporations in which the government has something less than a hundred per cent ownership but has more than, say, 10 per cent ownership, corporations such as WESTBRIDGE or Cameco.

Even though these are not Crown corporations in the true sense of the word and there is individual private ownership in those companies as well, the extent of government ownership is such as to be significant. And we have no accounting of the government's ownership of those companies in any real or significant way.

And that is no small debate in the context of Saskatchewan, Mr. Speaker, because of the large number of Crown corporations we have and the large government holdings that we have, shareholdings in a number of private companies here in Saskatchewan, whether it's WESTBRIDGE computers or Cameco or Saskoil or any number of companies like that.

And it's also a matter of some debate in Quebec where also there's a large number of corporations such as that and of course in Ottawa as well. It's not so much of an issue in other provinces, Mr. Speaker, because they seem to have much less reliance on Crown corporations than Saskatchewan's had. And that reflects, I think, something of the history and the culture of Saskatchewan.

But nevertheless, that's a significant debate here in the context of Saskatchewan and I suspect a debate that will be focused more sharply in the years to come. It's a debate that the government has not seen fit yet to enter into. Well, my colleague says they want to privatize. Then privatize they do and privatize they will and privatize they did.

Piratize, my colleague says. And I'll get to this in a minute because when I talk about value for money — which is one this Bill addresses, this Bill talks about value-for-money auditing — one of the significant questions that comes to me is, when you talk about value for money, is in all the privatizations that have occurred in Saskatchewan — and there have been very many in these last three years — in all the privatizations that have occurred, did the people of Saskatchewan get value for their money? Was the public interest served?

As an example, and I'll deal with this in greater detail later on: the Department of Highways. Everyone will recall that the very first act of privatization by this government was to privatize the Highways department. I think it was the former minister of Highways that said that we're transferring employees to the private sector.

After having divested itself of the responsibilities and after cruelly, cruelly ended the employment of valuable and trusted and effective civil servants, after having booted them out the door with not so much as a word of thanks, but only disdain and sarcasm, and cynicism, and after having done that the government found itself with some highways equipment that it could no longer use because it said we don't want to have our employees run that equipment.

So the government was faced with the challenge of how to divest itself of what was believed to be \$40 million worth of highways equipment. In fact the appraisal I believe was that it was close to, no, \$40 million of highways equipment and what to do with that.

And there are some real questions that are presented here for the people of Saskatchewan, such as: what process did the government utilize to divest itself of that equipment? Was that process a sound and efficient process? Was it a process which was designed to get the most return on the investment that the people had in that equipment? That's a very real question. And in the final analysis, what kind of money did the government get for

the Highways equipment that it sold off? And are there other ways in which that might have been done so as to ensure that the people of Saskatchewan at some future time might get a better return on their dollar?

And everyone will remember — everyone will remember, Mr. Speaker, because it was a dark day that we all found out that the government sold \$40 million worth of Highways equipment for \$6 million — \$40 million dollars of Highways equipment for \$6 million. And they thought it was a good deal. And there were some others around who thought it was a good deal too, but it wasn't the people of Saskatchewan.

And those are the kinds of questions which I think can be answered now; or at least greater focus can be given to questions such as that through one of the provisions in the Bill before us, and that is the whole question of value for money, or as the Bill puts it:

the acquisition and use of resources has been efficient and economical; and

where procedures could appropriately and reasonably be used to measure and report on the effectiveness of programs, satisfactory procedures have been established.

But in this case certainly, the use of resources has been efficient and economical. This is one of the features of the Bill that we look forward to.

I want to move on, Mr. Speaker, to mention another aspect of the accountability cycle and the whole overview of parliamentary control over public money, and that is an independent audit by the Provincial Auditor. And I'll get to that in some greater detail as a separate chapter in my remarks as befits the subject of the Bill that we're addressing here, which is An Act to amend The Provincial Auditor (Act).

But very briefly, I might say that the parliamentary control process also requires an independent audit of the financial transactions of the province by an independent auditor known as the Provincial Auditor. And that the auditor is not a government employee but a servant of the legislature. And the Provincial Auditor attests to the province's financial statements and also provides a separate report to the legislature on matters which he believes should be brought to their attention.

And again we see this tie-in now, this connection between the Provincial Auditor and the Legislative Assembly as opposed to the government. And it says that the books of the province are to be audited by the Provincial Auditor but that the results of that shall be given to the Legislative Assembly, as distinct from the government.

So here again we see this accountability cycle taking place, where the government may in fact end up spending taxpayers' dollars, but it has to be approved by the Legislative Assembly and also must be reported on, or the government must report in various ways as to how the public's money has been spent, as I reported, through the *Public Accounts* and here again now, an independent

audit by the Provincial Auditor.

And it used to be that the Provincial Comptroller and the Provincial Auditor were the one and same person some years ago. It was accepted that you could have one person fulfil both functions effectively on behalf of the people of Saskatchewan. And I suppose in a simpler time, when government expenditures were far less and society was less complicated and functions of government were far less complicated that might well have been the case.

And I might say too you might have had governments that had a few more scruples than has been demonstrated in the last few years. Then that kind of separation of responsibilities, in roles and responsibilities, might not have been as pressing as is certainly now the case.

But I wanted to mention that to you and also to emphasize that in this accountability cycle, the Provincial Comptroller has some distinct responsibilities outlined for him and that certainly when it comes to making sure that the government spends money as was appropriated by the legislature.

Also an important part of the overview of ... or the parliamentary control of the public money is an annual review by the Public Accounts Committee. The Public Accounts Committee examines the *Public Accounts* documents and the Provincial Auditor's reports. As you know, in fact there is a standing referral. There's a standing ... not a standing referral, but it's customary, and I believe it happened here again this spring. On the first day that we sat the Government House Leader, the member for Melfort, moved the motion. And the motion along the lines of, that when the *Report of the Provincial Auditor* is tabled before the Legislative Assembly, that it would then be referred to the Public Accounts Committee as tabled so that the minute that it was tabled in this House it would automatically ... (inaudible interjection) ... Again I have the Minister of Finance interrupting my remarks, Mr. Speaker. I don't know if he has a guest that he wants to introduce or if there's some question or some other comment that he wants to make but ...

The Speaker: — Order, order. Order, order. Would the hon. member take his seat? The minister will have an opportunity to rise, or he already had his opportunity, I'm afraid. So he won't have that opportunity, except in closing the debate if he wishes. However, allow the member for Regina Victoria now to continue.

(1645)

Mr. Van Mulligen: — Thank you, Mr. Speaker. I might say that I kind of understand why the ... (inaudible interjection) ... Thank you, Mr. Speaker. I can understand why the minister might now be tempted to want ... or at least wanting to get up and speak to the matter because, as I mentioned at the outset of my remarks, sir, the minister's contribution certainly set a record for brevity, brevity relative to the importance of the matters before us, but maybe he's now found that there is more reason for him to speak.

But I would point out that, as is the custom and the rules here, that the mover of a motion certainly has the

opportunity, after everyone else has had a turn, to speak again and, if you will, to close the debate on a matter, and that's the way it should be, Mr. Speaker. That's the way it should be; for the mover to put his case before the public, before the Legislative Assembly, as was done in the briefest of ways by the Minister of Finance, and then for him to, or for any mover to listen to all the contributions that had been made and to integrate those into some meaningful contribution on the Bill or the motion in question. And I'm sure that we will be seeing, I would think, in fact I would venture to suggest, that we will be seeing a very significant contribution yet by the Minister of Finance on this very Bill.

I would be surprised if the Minister of Finance didn't get up for a couple of hours to talk in detail about the provisions of this Bill; the far-reaching implications that these amendments have for the accountability cycle in Saskatchewan, and why it is that these amendments are only being proposed now after eight or nine years of PC government, as opposed to having been done before. But I'm sure that the Minister of Finance will at an early opportunity, sir, will at an early opportunity address the members of the Legislative Assembly in this matter.

Mr. Speaker, earlier, in talking about parliamentary control over public moneys — and that's a concept that's probably more than somewhat strange to the Minister of Finance and his government who have, I would say, exemplified anything but that these last eight or nine years, if we look at the record of fiscal mismanagement, and I think it's generally conceded by one and all that it has been a record of fiscal mismanagement — that parliamentary control over public moneys, I mentioned that I would be talking in greater detail about the role of the Provincial Auditor in that, and I'd like to do that now, sir.

In this very same orientation that members of the Public Accounts Committee received in 1987 — September of '87, I believe it was — that the members of the Public Accounts Committee received, orienting them to the role that they had to play within the context of the Legislative Assembly and within the context of the accountability cycle, we also had a presentation by the provincial auditor, Willard Lutz, the provincial auditor of the day. And I'd like to briefly review some of his remarks because I think it's important for the public to understand what it is that the role of the auditor is and how that is then, or might be implicated — and implicated, I would say very significantly, very significantly — by the Bill before us.

The auditor at that time indicated that his responsibility was to help the Assembly hold the government accountable by reporting to the Assembly on matters relating to the government's administration of public money. He's making it very clear, very clear, that it's his role to help the Assembly and that he will report to the Assembly as to the government's administration of public money.

In this statement he makes it very clear that he is a creature of the Legislative Assembly, that he reports to the Legislative Assembly but it's his role to review what it is that the government has done. That's a very, very important distinction, and I think lies at the heart of our

parliamentary system of government, a subject about which, sir, you probably know more than most members of the House; in fact, I've heard you at the Commonwealth Parliamentary Association speak at some length on these topics and you have shown indeed a very good grasp of these subjects. And there are others in this House too who know and understand what it is that parliamentary government is all about and understand the accountability cycle. But the auditor here is making it very clear what his job is.

Now he states, in fact he goes on to talk about, in addition to his role, in explaining his role in some detail — and I won't do that, I won't belabour the members at this point in great detail about the role of the Provincial Auditor — but the auditor does go on to talk about the independence, the independence of the Provincial Auditor. And he states that in order for the Provincial Auditor to be of real value to the Assembly, it is necessary that he be independent of the executive government. There are a number of aspects of this Bill that address this very clearly, and one in a very major way, Mr. Speaker, and I'm going to get to that in some detail later on.

But he states that he has the independence to run his office, to employ the staff that he wants to hire, to purchase goods and services without interference from the government, with the one exception, and that is that he must request his resources through cabinet as opposed to a committee of the Assembly. Now this is a question that the Bill addresses. There is a marked departure here from what has been the case that the auditor talks about and he mentions very clearly.

I want to deal with that in some detail later on, as a separate heading, because this matter of the estimates for the auditor's office is very vital to the functioning in that office. But he goes on to also explain the independence of the Provincial Auditor as provided for in the Act, and that the Provincial Auditor can be removed from office only for cause by the Lieutenant Governor in Council and on address of the Legislative Assembly. So again the Legislative Assembly needs to be consulted, or a part of the removal of any Provincial Auditor. It must be done, the removal must be done in a public forum. No sort of quiet in the night getting rid of the Provincial Auditor; no sort of using the tactics of Becket or More. My colleague, the member for Regina Centre, will know more about those historical figures and the various ways in which they dealt with those servants that displeased them. That is not the way that we do things here. In this case it's clear that it must be done openly.

The Provincial Auditor's salary is established by statute, by a Bill, and is tied to the average salary of top public servants, and that the government may not change his salary without coming back to the Legislative Assembly. So again, any change in salary for the Provincial Auditor must be done in a public forum, that is to say the Legislative Assembly, rather than in secrecy.

The auditor's report, as I mentioned, is brought before you, is given to you, and submitted to you for tabling in the Legislative Assembly. He states that the perceived independence of his office is enhanced by his annual report of being tabled by you in the Legislative Assembly

as opposed to ministers of the Crown.

And you will know and members will know, even if the public did not know, that on an almost daily basis we will receive reports of Crown corporations, departments, agency, other government entities and undertakings and funds and what-have-you. We get these on an ongoing basis. But these are all reports which are brought to the Legislative Assembly by ministers of the Crown or by members of the government, as distinct from yourself, who is not a member of the government but who is a servant of the Assembly.

So again he's stating that independence is enhanced because you're tabling his report as opposed to having the government tabling his report, so that it is clear that he — he — is a servant of the Assembly, is a servant of the Assembly rather than being a servant of the public, which is very important, sir.

He's also saying that his office has managerial independence from central agency controls imposed by treasury board, SaskCOMP, and so on, so that the government, as you know, in trying to find efficiency in the way it controls things, will set up central agencies to provide goods and services to other departments. Such as we have one agency, for example, to help government departments find office space to rent as opposed to having each government department running off by itself and renting space and so on. We have one government agency to co-ordinate that.

Computer services is another one that used to be run centrally as opposed to having each department engage for its own computer services. It was done centrally. That is to say, I believe it was through the Saskatchewan Computer Utility Corporation, which is something, incidentally, Mr. Speaker, when I talk about value for money . . . when I talk about value for money, Mr. Speaker, I would just point out and put you on notice that this is a subject that I'm going to be talking about later because this Bill provides value-for-money auditing. That is to say that the people of Saskatchewan get the best bang for their buck.

Well having mentioned SaskCOMP, I want to tell you I'm going to come back to that one in my remarks later on to talk about that one in some detail and ask the people of Saskatchewan, after reviewing some of the financial transactions that did take place and such has been reported to us, even though there is many more details that we would like to have, whether or not the people of Saskatchewan got the best deal possible under the circumstances and what implications it has for government that we now have this amendment to the auditor's Act before us, and which could change the kind of information that will be made available to the public, so that the government of the people of the province are in a better position to judge, to judge at election time whether the government has done the kind of job that they would like to see in terms of spending their tax dollars.

Did they do it wisely? Did they do it effectively? The only way the people of Saskatchewan can really effectively judge that is if they're given more information as opposed

to less information. This Bill in a very clear and substantial way proposes to make more information available to the people of Saskatchewan to enable them to make a better judgement based on more facts as to whether or not the government did a good job.

Maybe that's why the Bill is coming so late, because if the public had had benefit of some of those kinds of reviews in the past, they might have been a little bit less charitable than they were on the last provincial election, sir. But that's only supposition on my part. And I'm sure that the Minister of Finance will be addressing that in some detail in his remarks when he closes debate on this Bill.

I might say that at that time the Provincial Auditor did his orientation for the members of the Public Accounts Committee, that the auditor mentioned that it would be preferable that he obtain his resources — that is to say the funding for his offices — through the Standing Committee on Public Accounts or some other committee of the legislature, as opposed to the executive government, the cabinet. And of course the Bill addresses that matter and it's something that I want to deal with in some detail.

The Speaker: — It being near 5 o'clock the House stands recessed until 7 p.m.

The Assembly recessed until 7 p.m.