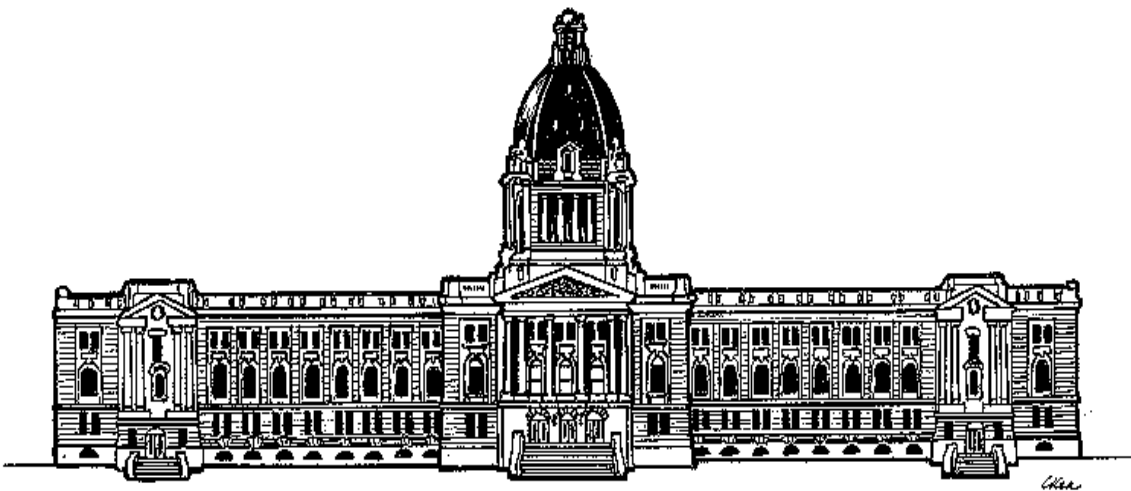




# **STANDING COMMITTEE ON PUBLIC ACCOUNTS**

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**Legislative Assembly of Saskatchewan**

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## STANDING COMMITTEE ON PUBLIC ACCOUNTS

Ms. Danielle Chartier, Chair  
Saskatoon Riversdale

Mr. Larry Doke, Deputy Chair  
Cut Knife-Turtleford

Mr. Glen Hart  
Last Mountain-Touchwood

Mr. Russ Marchuk  
Regina Douglas Park

Mr. Warren Michelson  
Moose Jaw North

Mr. Randy Weekes  
Biggar

Mr. Trent Wotherspoon  
Regina Rosemont

[The committee met at 11:03.]

**The Chair:** — Good morning everyone. Welcome back to Public Accounts here today. Thank you for seeing everybody here around the table. I'd like to introduce our members who are here today. We have Mr. Doke, Mr. Michelson, Mr. Hart. We have Mr. Toth substituting for Mr. Marchuk and Mr. Brkich substituting for Mr. Weekes, and Mr. Wotherspoon. I'm Danielle Chartier, and I am the Chair of PAC [Public Accounts Committee].

I'd like to welcome our Provincial Auditor, Judy Ferguson, who undoubtedly will have some opportunity to speak here in the very near future.

We have one item on our agenda here, but prior to that item I need to table a few documents. I need to table PAC 62/27, Office of the Provincial Auditor, third quarter financial forecast for the nine months ending December 31st, 2015, dated January 26th, 2016; PAC 63/27, Ministry of Finance, reporting of public losses, October 1st, 2015 to December 31st, 2015, dated January 29th, 2016. We have also PAC 64/27, Ministry of Health, reporting of public losses, October 1st to December 31st, 2015, dated January 29th, 2016.

So those are some of the documents. I have one more as well, but I'd like to just give a little introductory statement here. Our agenda today is to look at the possibility of a special assignment for the Provincial Auditor. To that end, you've all received a copy of a letter sent to Mr. Doke and I from the Provincial Auditor, so I'd like to table that document.

Just to let members know how this will go here, we'll have an opportunity right away here to ask the Provincial Auditor any questions that we may have, so that'll be the first thing on the agenda. And following that, if anyone has a motion to move, that'll take place after Ms. Ferguson has had the opportunity to answer any questions. So with that, I would like to open up the floor to questions of Ms. Ferguson. Mr. Wotherspoon.

**Mr. Wotherspoon:** — Well I appreciate the attendance of members here today, and certainly we have an incredibly concerning matter that's before us to be dealt with. And I think that it's important that we address this matter and ensure that we provide our auditor with the robust mandate and the full support of this entire Assembly to do the work that she needs to do, independently of course, and that we request the reporting out to the public in a timely way, recognizing the importance of the issue, the concern over the dollars, the big questions that linger for government, and a pending election. So I'll be moving a motion here today.

But I want to say to our Provincial Auditor that I'm very pleased that she's here today, along with her officials. I guess my question would be, this is an important process and we want to ensure that your examination of this very serious matter has the integrity that it requires and the support that it needs, and recognizing as well that this is a matter that's of great importance and that there's an urgency to it around . . . from a timeliness perspective. My question to the auditor is, you know, a question as to whether or not she has the resources available to her at the current time, her office, to conduct this special

examination, and has the resources available to ensure that this is done in as expedited a fashion, not to compromise any of the integrity of the examination, but if she has the resources available to her.

**Ms. Ferguson:** — Thank you very much for the question. In terms of resources, as the committee is aware, part of the process for providing resources to our office includes a contingency aspect. And so our office, you know, will look to probably leverage that contingency aspect if we need to. So in terms of the financial resources, we do have sufficient financial resources to undertake this engagement.

The trick for us really is to secure . . . is the timetable on it. And what we're doing, as reflected in the letter, is we're currently scoping to figure out what we should be focusing on. We're taking the information that was reflected in the order in council along with other requests that the office has received on this matter, and the information itself, to determine the focus of the work. Once that's done, we'll be looking to contract external to the office for certain areas to assist in terms of expertise that we don't have currently in house. Sometimes that takes a little bit of time to secure those, depending on the timetables of individuals in those areas of expertise.

For us, whenever we're securing people external to the office, we're always alert to the fact that they themselves have to be objective and not be involved in government activities. And so, as you can probably appreciate, sometimes that search takes a little bit longer than, you know, in other situations too.

So you know, the timetable aspect, we are treating it as a priority in the office. We are formulating, as indicated in the letter, we are formulating an audit team and working on scoping the engagement there and actively working on it.

**Mr. Wotherspoon:** — Thank you. I certainly believe that Saskatchewan people would be heartened by the attention it's receiving from your office as a priority item. It's good to hear that, from a financial perspective, that you have flexibility to deal with this matter as a priority. And you commented on the next area of question that I was going to have was around the external resources that you may need to secure to conduct the audit to make sure that you have the expertise, or the horsepower if you will, to conduct this with the urgency that's required and to make sure that the examination is as thorough as it can be and as robust as it can be.

As far as securing those externally, those would potentially be in the broader audit community or areas of specialty that may be related to this specific land deal. You've stated the fact that you want to be, that you're cognizant of making sure that those you're engaging are objective to make sure that you have the integrity of the process. Would you be looking at all to the audit community outside of Saskatchewan, to other provinces, possibly a relationship with other audit offices or professionals with related experience from other parts of Canada?

**Ms. Ferguson:** — As you can appreciate, like under the generally accepted auditing standards there's a sequencing that has to occur. And so really for us we need to nail down, you know, what we're looking at, why we're looking at, and then

identifying criteria on that. And it's from those criteria that, you know, it helps us determine what expertise do we need, what expertise do we have internally, and then what expertise do we need externally to augment the team to make sure that we have the capacity to carry out the audit. So there's a bit of a sequencing on that, so I can't directly ask your question until those pieces are formulated.

**Mr. Wotherspoon:** — Would this potentially be the type of matter, once you've determined the scope and the process of your examination, will there be a potential benefit to be had by some contact or coordination, some discussion with other audit offices across Canada who may have had similar experience or have capacity or expertise that may bring value to this examination?

**Ms. Ferguson:** — That's certainly what we as an office have done in the past is, you know, we look to our colleagues across Canada if they have any experiences in the particular area and try to leverage off them. Sometimes we are able to bring them in as members of the audit team. For example when we undertook the work on the conseil, the French school board, we brought in our colleagues from Quebec to assist us in that engagement, you know. Other times what we're doing is we're leveraging them in more of an advisory capacity, touching base with them on that. So they're not really directly part of the audit team, but we do consultations. So you know, we'll look to those types of avenues as things unfold on this engagement.

**Mr. Wotherspoon:** — Thanks again for those answers and the fact that this is a priority item for your office. Recognizing that there's urgency to the timeliness of this being dealt with, and never to suggest that, nor would your office with its independence and its professionalism rush to ever compromise the integrity of an examination, it is important to have timely reporting, I think, from everybody's perspective and the public's perspective. It's important to have this report, if possible, before an election, before a writ would drop or before a vote occurs. I understand these are tight timelines. My question: I believe it's been identified that there's been some consultation from a legal perspective to get a sense of whether or not reporting out is possible during a writ period. Do you have any greater clarity or certainty at this point in time?

**Ms. Ferguson:** — We've made the request, and we haven't had the response back from our legal counsel on that matter.

**Mr. Wotherspoon:** — Of course if for some reason it was deemed that that was not possible to occur, it only heightens the urgency of the report and the fact-finding before us. But at this moment I don't think I have further questions. I appreciate hearing that this is a priority, appreciate hearing that there's the resources, financial, available and that the resources, from a human resource perspective and from an expertise perspective, that those urgent considerations are occurring now about how best to retain those individuals and that expertise to get this report done for people and ensure some accountability and some answers to Saskatchewan people with this very troubling matter. Thank you.

**The Chair:** — Mr. Hart.

[11:15]

**Mr. Hart:** — Thank you, Madam Chair. Does the Act give your office subpoena powers?

**Ms. Ferguson:** — There is provisions in the Act where we've got the powers under *The Public Inquiries Act*. There's a number of sections that it refers to. It's not the entire Act; it's just specific sections. And so it does give subpoena aspects in there.

In saying that, I don't think the office has ever used those sections. We've been in, I think, a very fortunate situation that most people just voluntarily, you know, participate in the audit process if they're outside of that normal realm of government officials. So we haven't had to invoke those sections in the past. So my preference would be not to invoke those sections unless I really have to; you know, I'd be looking for people to, if need be, to voluntarily participate. That has occurred in the past.

**Mr. Hart:** — The other question I would have is, is it the practice of auditors — and particularly past practice here in Saskatchewan — of auditors issuing, when they're doing a special report, of issuing interim reports? Or is the normal practice that a report is issued once all the work is done?

**Ms. Ferguson:** — I'm not quite sure what an interim report actually means, to be honest. Like an audit process, what we do is we formulate an audit objective. Then our role under professional standards is that we render a conclusion against that objective, you know, and we do that at the end of the audit. And the reason that we do that is that we want to make sure, in my jargon, that we gather sufficient appropriate audit evidence to support the conclusion. So really what that means is that we've got enough evidential information so that, you know, we are getting to the right answer as it relates to the objective of the work. So does that answer . . .

**Mr. Hart:** — Yes. No, that's fine. Thank you.

**The Chair:** — Mr. Doke.

**Mr. Doke:** — Thank you, Madam Chair. Based on the request for the special assignment provided in the order in council no. 85/2016, do you feel that you have the necessary latitude and authority to do a thorough and complete review of this matter?

**Ms. Ferguson:** — I guess, you know, the way that the Act is structured is that the Act is structured in a manner that, whether it be a request from cabinet or a request from this committee, it puts an onus on the Provincial Auditor to pause and make sure it doesn't unduly influence the office in also, you know, in terms of the other responsibilities. And part of those responsibilities is to do an audit that meets the requirements of generally accepted assurance standards.

In saying that, it has to be auditable, you know. So it's always a situation where you're looking at the request and you're trying to translate it into something that you can audit. And so that's what we're currently doing. We're also looking at other information. So on a quick response, yes it does give sufficient latitude in that it's the provisions of the legislation that provide the latitude as opposed to the request itself. Make sense?

**Mr. Doke:** — Yes, makes sense to me. Hope everybody else

got it.

**The Chair:** — Mr. Wotherspoon.

**Mr. Wotherspoon:** — Thank you for those points and thank you for the questions. Certainly we understand the Act and appreciate the priority attention that's been focused here. Our ability as MLAs, members of the Legislative Assembly of Saskatchewan, our roles and responsibilities and how we connect with your office is through this committee by way of the Act.

And so, I think, from the perspective of many, it would be a base expectation with a matter as serious as we have before us that we do our earnest best, every last one of us as members of the legislature, to ensure a statement of full support to the auditor to do her work, to do so with independence, to do so with the . . . ensure the integrity that it deserves, the rigour that's required.

And certainly I think that's why it's incredibly important for us as a committee and for us as individual MLAs, irrespective of parties that we may also belong to, to come to this table to support the very important work of the auditor in this very important examination, which is why we're here today and why I believe it's incredibly important that we pass a motion. As individual members, this is how we interact. This is how we make a statement. This is how we provide our support for the process and for the auditor.

**The Chair:** — Mr. Doke.

**Mr. Doke:** — Now that being said, I think that the members of this committee should definitely stay out of the way of the Provincial Auditor and let her do her work and report back when she is ready to give the full report.

**The Chair:** — Can we engage . . . This is an opportunity right now not for debate between members but to ask the auditor questions. Are there any further questions of the Provincial Auditor? Seeing none, I have to apologize. I forgot to introduce members from the Provincial Comptroller's office who are here today. We have Terry Paton, our Provincial Comptroller; and Chris Bayda as well. So welcome. Thank you for being here today.

Mr. Wotherspoon, you have another question?

**Mr. Wotherspoon:** — Basically the way we as an Assembly, we as MLAs connect with the auditor is through, by way of the Act, is through this table, the Public Accounts Committee. And the way we interact is through a formal motion. And certainly we need to respect the independence of the auditor and the professionalism and integrity of the examination which, in the end, absolutely none of us should be intervening with. But to have a statement of full support from this committee to ensure that it's provided to the . . . that that statement is provided to the auditor, the importance of it and our support is something that's very, I believe, is important.

Would the auditor feel that somehow a formal motion from this committee, the channel for which we interact with the auditor to provide our support, would somehow infringe the independence

of the auditor or be problematic for the auditor?

**Ms. Ferguson:** — I guess where I'm at is like, you know, as an audit office we always appreciate the support of the members of the committee. On this particular area, in terms of the special assignment, it really takes me through . . . I'll be going frankly through the same process I'm currently going through. I'll take the motion that the committee makes, if they do make a motion, and I'll figure out how that impacts the duties of my office, the responsibilities of my office, you know, and frankly take that and factor it into what we're doing. You know, so that's how it works.

So is it a situation where . . . It sounds kind of a little bit awkward in a way but, you know, you can make a motion, but will I be able to do exactly what's in the motion? I may not be able to do that because of my other responsibilities. And in particular, you know, it's to make sure I respect the independence of the audit office, but also make sure that I'm carrying out my work in accordance with generally accepted assurance standards. So it's those two drivers that, in the context of the situation that we have at hand, that I'm quite alert to.

**Mr. Wotherspoon:** — Thank you. Thank you for that information and the recognition that this is how we connect and show support for the work. And certainly all of us around this table should know that we as members, and that we as a committee, certainly don't dictate the work of the Provincial Auditor. We make requests. And I think we have a very reasonable request with a very serious matter before us today.

**The Chair:** — Are there any further questions of the auditor? Moving on, this is the opportunity now for members to make a motion. Is there anyone interested in making a motion? Mr. Doke.

**Mr. Doke:** — Thank you, Madam Chair. With all that we've heard here this morning, and I believe that the auditor has definitely defined on what she's going to do in this letter that we've received, I would then move the following:

That the Standing Committee on Public Accounts support the work plan outlined by the Provincial Auditor in her letter of February 9th, 2016, which was tabled with the committee on February 10th, 2016, and;

Further, that the committee agree to the request that the Office of the Provincial Auditor be given the authority to release the completed report.

**The Chair:** — Mr. Doke has moved a motion. I will let him sign it here. Mr. Doke has moved:

That the Standing Committee on Public Accounts supports the work plan outlined by the Provincial Auditor in her letter of February 9th, 2016, which was tabled with the committee on February 10th, 2016, and;

Further, that the committee agree to the request that the Office of the Provincial Auditor be given the authority to release the completed report.

Is the committee ready for the question? Mr. Wotherspoon.

[11:30]

**Mr. Wotherspoon:** — Well we've certainly made public a motion that we'd like to bring forward here today and have passed that allows each and every one of us to make a statement of support, recognizing that the letter that's come back is simply based on the work of the auditor to date but also in response to the OC [order in council] from the request from the Premier.

This committee will take a brief recess to finish discussing some issues with the motion.

[The committee recessed for a period of time.]

**The Chair:** — Welcome back to Public Accounts. Mr. Wotherspoon.

I would urge that we consider the motion which was brought forward, or that was public in advance of this meeting, to ensure we have the full support for this very extensive investigation that more clearly defines the scope of considerations than the Premier's statement to date, which quite frankly is sort of weak at best in what it's requesting. It's also important for us, in that statement, to recognize the urgency of the matter. That doesn't dictate process to this auditor. It's a simple request, but it's an important request around support when we hear of the challenging task before the auditor to deal with this land deal and to retain expertise in a timely way.

**Mr. Wotherspoon:** — Well on the matter of the motion as I've stated, I see it is insufficient as it's stated and certainly doesn't provide the mandate and the scope of consideration to deal with the serious matter before us. In fact, it doesn't even recognize what sort of special examination. It has a date to a letter. It doesn't identify exactly what we're dealing with.

And what's ultimately important to Saskatchewan people, and I think it's important that that's contained in the motion, is that we have an election coming up. And it's pretty darned important that Saskatchewan people have some answers to this very troubling matter, this land deal, before an election. Now that may not be possible. It might be too complex. It might be too messy. It may take a longer period of time.

So the second part of this motion as well is quite possibly incongruent with the actual Act and may not be possible by way of the Act on a matter of reporting out during the writ period, which the auditor has already shared with this table that she sought legal advice and is engaged in a process to determine whether or not, by way of the Act and through that legal advice, if that's possible.

But for us as members of this Assembly to not urge and recognize the timeliness and the importance of that basic level of accountability to Saskatchewan people, I would feel, is greatly insufficient. So I would be supportive of a more robust motion. I would certainly . . . am prepared to move the motion that was public yesterday, that's even-handed in its consideration with the gravity of the considerations at place and the importance of a timely report.

Certainly a report out before the election is critically important. This motion in itself doesn't do anything to bolster the support or to address the urgency of that matter and to demonstrate our support for a report out before an election. And the reality is, this may be too complex of a deal for the auditor to get to the bottom of before the election. If so, I think it's important for us to be urging an interim report.

So I would urge members . . . I know I can get outvoted here and I'm a member of the opposition, but the motion that was put forward was put forward and crafted with even-handed language that no member of this Assembly should have a problem supporting. And for any one of us as members of this Assembly, regardless of the party we represent, for us to suggest that we aren't willing to make a statement to those we represent in our respective ridings in the province as a whole, that this is an urgent matter and that if possible, as we would be requesting of the auditor, that we need some conclusions and findings provided to Saskatchewan people before the election.

Now we don't write the content of that interim report. That's the independent auditor that would be doing so, and the independent auditor may not be able to provide us much information at all at that point. But I think a progress statement around her examination to the extent that it doesn't compromise the integrity of the serious examination that she's engaged in or lead to conclusions that haven't yet been found by the auditor.

But at this point in time, we do know the auditor has shared that it doesn't look like a normal transaction. The facts of the matter, if we want to put them onto the matter, are highly troubling for Saskatchewan people. So I'm willing to work with the motion that's here with the following amendments. As I say, the second paragraph's, you know, likely not appropriate at all because of the nature of the Act, and there's not enough specificity as to the scope or the mandate or the urgency of a report.

So I would urge that . . . The current approach of government members is to simply support the letter that came from the Premier, which isn't broad in scope and consideration and doesn't deal at all with the urgency of the matter when we're talking about accountability before an election. So I would urge members to reconsider that motion. I know they can simply outvote us here today. I would urge them to think about a different approach and to rescind the motion, and for us to provide a proper motion that allows each and every one of us to do the job that we've been sent to this Assembly to do.

So my motion would read as . . . What I would amend to is:

The Public Accounts Committee hereby requests that the Provincial Auditor perform a special assignment to fully examine the land purchase, including whether the Premier, Minister Responsible for the Global Transportation Hub, or any other cabinet minister or government . . .

**The Chair:** — Mr. Wotherspoon, that sounds like a new motion. I need you to amend . . . work with what we've got here and . . .

**The Chair:** — Just one moment. We're just reviewing the motion before us at the moment.

**Mr. Wotherspoon:** — So I guess advice, advice then from

Clerk and from our Chair, I would like to include the lead portion of the government member's motion here today. I was going to have it come after the statement that I was making in my amendment so if . . . Let me know if I should be reordering this in a way, but as it relates to the amendment, I will be including in my amendment here the paragraph, the first paragraph that's contained in the motion brought here today.

**The Chair:** — Would you like a couple of moments to sort of clarify the amendment or write it out, or are you good to go?

**Mr. Wotherspoon:** — I guess my question is, my question is this: stating that I will include the first statement from the government member that's put that forward, can I amend this to have the motion lead with an additional point or do I have to . . . and then, and then have that portion? Or do I need that first portion there?

**The Chair:** — Unless we see the amendment, we have no way of knowing if it's in order or not, so I might give you a moment here. We'll take another short recess for Mr. Wotherspoon to write out the amendment.

[The committee recessed for a period of time.]

[12:15]

**The Chair:** — Welcome back to Public Accounts. Mr. Wotherspoon.

**Mr. Wotherspoon:** — Thank you. I'll be moving an amendment which will include the first aspect that was brought forward by the government member, which would be supportive of the letter and work plan that we've received from the auditor. Certainly if that were only our motion, as I stated, that would be insufficient. So that's an important aspect.

We respect the independence of the auditor and it's important for us to be specific about what we're concerned about, the scope of consideration, and for us as members of this Assembly to utilize this committee and our vote to state to Saskatchewan people how important it is for us to support the work of the auditor and to have reporting out in a timely way, ideally, by way of request, before an election. Recognizing before that the second portion of the amendment . . .

**An Hon. Member:** — Point of order. I think he has to make the amendment . . .

**The Chair:** — Mr. Michelson.

**Mr. Michelson:** — Point of order, Madam Chair. I think you have to make the amendment before you can talk on it.

**The Chair:** — Fair enough. Mr. Wotherspoon.

**Mr. Wotherspoon:** — My amendment would be as follows:

That the motion be amended by removing all the words after "2016" and inserting the following:

and that the Public Accounts Committee, in addition to the other requests as mentioned in the auditor's letter above,

hereby requests that the Provincial Auditor perform a special assignment to fully examine the land purchase, including whether the Premier, Minister Responsible for the Global Transportation Hub, or any other cabinet minister or government official misused public resources, violated appropriate policies and procedures, or failed to negotiate in the best interests of taxpayers in regard to the land acquisition detailed in order in council 44/2014, which was signed by the Premier on February 27th, 2014; and further,

if this investigation is too complex to complete before the election, the Public Accounts Committee requests that the Provincial Auditor provide an interim report about the progress of the investigation and any findings which are already clear, to provide as much relevant information to Saskatchewan people as possible before the current legislature is dissolved.

I so move.

**The Chair:** — Thank you, Mr. Wotherspoon. Mr. Wotherspoon has moved an amendment:

That the motion be amended by removing all the words after "2016" and inserting the following:

and that the Public Accounts Committee, in addition to the other requests as mentioned in the auditor's letter above, hereby requests that the Provincial Auditor perform a special assignment to fully examine the land purchase, including whether the Premier, Minister Responsible for the Global Transportation Hub, or any other cabinet minister or government official misused public resources, violated appropriate policies and procedures, or failed to negotiate in the best interests of taxpayers in regard to the land acquisition detailed in order in council 44/2014, which was signed by the Premier on February 27, 2014; and further,

if this investigation is too complex to complete before the election, the Public Accounts Committee requests that the Provincial Auditor provide an interim report about the progress of the investigation and any findings which are already clear, to provide as much relevant information to Saskatchewan people as possible before the current legislature is dissolved.

So Mr. Wotherspoon has moved that amendment. Is there debate on the amendment? Mr. Doke.

**Mr. Doke:** — Thank you, Madam Chair. Just for clarity, I mean we asked the question of the auditor, with the letter that she provided to us, if there was . . . if she had any issues on scope, on whether she could conduct this assignment. It was reported that she felt that there was no issues there.

When asked upon an interim reporting, it was clearly made out that interim reporting is not done because you need to have a complete report. Interim reporting would not give you the full scope.

The government fully supports the auditor and her staff. I find it

strange that in this venue, in Public Accounts, we have meeting after meeting after meeting on ministries, third parties, school divisions, whatever, and we take what the auditor presents to us. We never get involved in telling her what to do. She conducts her audits. We support that fully, and I don't think, as I said earlier, that members need to be sticking their nose, so to speak, into this. The auditor has full scope on what she needs to do to carry this assignment out. So, Madam Chair, I definitely will not be supporting this amendment.

**The Chair:** — Did you have a question for the auditor?

**Mr. Doke:** — No, I don't.

**The Chair:** — No. Okay, sorry. Mr. Wotherspoon.

**Mr. Wotherspoon:** — Well nothing short of disappointing. This is a very reasonable motion that's been put forward, or amendment to a motion, to provide a statement of support to this auditor in providing, recognizing the independence that she has and that her office has. For us as a member of the Assembly to not be willing to recognize the timeliness of this matter, the urgency of it being dealt with as the significant concern that it is, and to not be able to support a very reasonable motion that's put forward to the auditor by way of a request, not dictating anything . . . This is our job as members of the Assembly and this is how we interact with the auditor's office, with great respect for the work of the auditor's office and the independence. This is how we show and demonstrate that support.

Now if there's notes that have come down from upstairs, from the Premier's office, to whip members opposite and prevent them from doing the work that every member of this Assembly should, you know, that's disappointing. But we have the ability as members here to put forward a reasonable request and important support for a very troubling matter. And let's be frank here. This motion and amendment could read one heck of a lot uglier than it does if we chose to put into a statement the facts of the matter and the question around this actual land deal.

This motion is reasonable. The support for that auditor, our auditor and her office, is important from this Assembly, and I think that any Saskatchewan person would find it incredibly weak for us not to be providing a robust amount of support for her mandate, respecting her independence, and stating clearly that it's important that this be reported out before the provincial election, if possible. And there's provisions. It's clear in here that this is a request. It also states that if this is too complex and that the analysis and the investigation or an examination continues, that may be the kind of update that we're receiving. I hope not. I hope this is cut and dried. I hope it's clear, and I hope there's answers for what seems right now to be rather indefensible actions of a cabinet.

So I'm greatly disappointed with the lack of support for a very reasonable motion, an amendment that's made to support the motion that was brought forward by government, and then strengthens it to provide the support to ensure accountability for all Saskatchewan people. I think it's the least we can do as members of this Assembly.

**The Chair:** — Is there any further . . . Mr. Michelson.

**Mr. Michelson:** — Yes, Madam Chair. I'm greatly disappointed in the member opposite that thinks that the Provincial Auditor cannot do their work without directing specific information, specific directions. I think the expertise and the professionalism of the Provincial Auditor speaks very well for itself and they've got our full support in going ahead and doing the audit as they see fit, with the expertise and professionalism that they possess, have possessed without interference from the government or the opposition, that they can go forward and do this in the timely matter, taking the time they need to do the report according to their mandate. And I will not be supporting the amendment. Thank you.

**The Chair:** — Mr. Hart, did I see your hand a moment ago?

**Mr. Hart:** — Yes, Madam Chair. The situation that we are dealing with here is, if anyone's been watching, and I'm sure people have been watching, is difficult because of the time period that we are . . . We know that the general election is going to be held on April the 4th. The legislature is going to be dissolved at least 28 days prior to that and perhaps longer — I don't know — and so on. And I would very much . . . would not like to in any way impede the auditor's work and provide any motions coming from this committee that would impede and prevent the auditor from using as wide a mandate and scope as she and her office deem appropriate.

So I mean we have a problem with the last paragraph of the motion because of these unique . . . timing of this all, and so it seems to me we need to keep motions as simple as possible so that we do not in any fashion impede the auditor's work. It is important that the auditor be given a free hand to examine this issue in any . . . as fully as the auditor deems necessary. And therefore I would say my position would be to keep our motion as simple as possible so that the auditor can do the work that the auditor deems necessary on this matter.

**The Chair:** — Thank you, Mr. Hart. Mr. Wotherspoon.

**Mr. Wotherspoon:** — Madam Chair, I mean it's with disrespect that a member would enter into this discussion to suggest somehow there's not respect for the very important role and the work of the Provincial Auditor in the province of Saskatchewan. That office is incredibly important. Coming from the same very member who's come in here and attacked the very integrity of that office before . . .

[Interjections]

**The Chair:** — Mr. Wotherspoon. Mr. Wotherspoon. Mr. Wotherspoon.

**Mr. Wotherspoon:** — Mr. Speaker. The point of the matter, as suggestions that somehow us doing our job in the way we should — through the Act, around this table — is somehow an interference or somehow impeding the work of the auditor, is outrageous and weak. This is simply a motion and an amendment that requests certain actions from the Provincial Auditor, fully respecting the exceptional work of that office, the independence of that office, and the professionalism of this office. And for us not to recognize the fact the reason we need to speak about timing is that we do have an election . . . And this is pretty important information for Saskatchewan people



and, if possible, it's important to Saskatchewan people that they have a report to Saskatchewan people, I hope as full as it can be. I hope that there's conclusions at that point . . .

**The Chair:** — Thank you, Mr. Wotherspoon.

**Mr. Wotherspoon:** — And one last point around the reason for us to pass this.

**The Chair:** — I think . . .

**Mr. Wotherspoon:** — If the auditor, recognizing that this is a priority item spoken to by the auditor, if she needs to engage additional resources, she needs to know that she has the fullest support of this committee . . .

**The Chair:** — Thank you, yes. This . . .

**Mr. Wotherspoon:** — To make sure that she can make those choices and provisions.

**The Chair:** — Thank you, Mr. Wotherspoon. We I think have had comments on both sides and fully debated that. Are there any further comments or discussion on it?

**Some Hon. Members:** — Question.

**The Chair:** — Question? Okay. The committee's ready for the question? First question. The first question is on the amendment. Would you like me to read the motion again, the amendment . . . [inaudible interjection] . . . Take it as read? Take it as read. Okay. Is it agreed that we . . . All in favour of the amendment?

**An Hon. Member:** — Agreed.

**Some Hon. Members:** — No.

**The Chair:** — Okay, not carried. Mr. Hart.

**Mr. Hart:** — Yes, Madam Chair. I would like to move the following amendment to the main motion:

That the motion be amended by removing all the words after "February 10th, 2016."

**The Chair:** — Mr. Hart . . . Okay, if you'll just give us a moment.

Mr. Hart has moved an amendment, and Mr. Hart's amendment reads as follows:

That the motion be amended by removing all the words after "February 10th, 2016."

Is the committee ready for the question? Mr. Wotherspoon.

**Mr. Wotherspoon:** — All I can say is, this is outrageous, outrageous that you, that members opposite would water something down to the point that it says nothing if read, that it can't even name the order in council that was signed by the Premier, that it doesn't even reference the scope of consideration and concern with the kind of serious concerns that

have been identified. And that members of this Assembly, regardless of the party that they represent, can't take a stand to say that if possible, if possible we support the work of that auditor and that a report should be provided, if possible, to Saskatchewan people in advance of the election.

This is weak, insufficient, and goes no distance to providing accountability for the people of this province with an incredibly troubling land deal. We could call it much worse.

[12:30]

**The Chair:** — Thank you, Mr. Wotherspoon. I think you've made your point. Are there any further questions?

**Mr. Brkich:** — No questions.

**The Chair:** — No questions? Okay. On the motion:

That the motion be amended by removing all the words after "February 10th, 2016."

Is that agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — Carried. All right. As we have no further . . . [inaudible interjection] . . . Oh sorry, too many motions here today. We now have to move the main motion as amended. Pardon me. Hang on one second.

We are now going to vote on the main motion as amended, and it reads:

That the Standing Committee on Public Accounts supports the work plan outlined by the Provincial Auditor in her letter of February 9th, 2016, which was tabled with the committee on February 10th, 2016.

Is that agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — Opposed?

**Mr. Wotherspoon:** — I'd like to register why I would abstain.

**The Chair:** — The motion is carried.

So that concludes our work of Public Accounts for today. Thank you to the Provincial Auditor and your officials today for spending the morning here with us. And the Provincial Comptroller's office, thank you for taking the time, and members for coming out today. We appreciate the opportunity to have this debate here. So could I have a motion of adjournment?

**Mr. Brkich:** — I so move.

**The Chair:** — This committee stands adjourned until the call of the Chair.

[The committee adjourned at 12:31.]