



# **STANDING COMMITTEE ON PUBLIC ACCOUNTS**

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## STANDING COMMITTEE ON PUBLIC ACCOUNTS

Mr. Trent Wotherspoon, Chair  
Regina Rosemont

Mr. Fred Bradshaw, Deputy Chair  
Carrot River Valley

Mr. Marv Friesen  
Saskatoon Riversdale

Mr. Todd Goudy  
Melfort

Mr. Delbert Kirsch  
Batoche

Mr. Hugh Nerlien  
Kelvington-Wadena

Ms. Aleana Young  
Regina University

Ms. Colleen Young  
Lloydminster



[The committee met at 11:31.]

**Procedural Clerk (Mr. Park):** — Well good morning, everyone, and welcome, committee members. My name is Rob Park and I'm the Procedural Clerk for the Standing Committee on Public Accounts. As today is the first meeting of the Standing Committee on Public Accounts with the new legislature, it is my duty to preside over the election of a Chair.

So for the process, I will ask for a nomination. Once nominations have been done, I will ask a member to move a motion in regards to that person. So I will call for nominations for the position of committee Chair. Mr. Bradshaw.

**Mr. Bradshaw:** — I'm Fred Bradshaw. I move:

That Trent Wotherspoon be elected to preside as Chair of the Standing Committee on Public Accounts.

**Procedural Clerk (Mr. Park):** — All right. Mr. Bradshaw has nominated Mr. Wotherspoon for the position of Chair, and he has moved that motion. All in favour of the motion?

**Some Hon. Members:** — Agreed.

**Procedural Clerk (Mr. Park):** — All opposed? I declare the motion carried and I welcome the Chair to take the seat, please.

**The Chair:** — Well thank you. Thank you very much to the committee. I look forward to working with this committee. The composition of members is strong, and obviously this is a very important committee to the people of Saskatchewan. So thank you for that.

I'll introduce the other members that are with us here today. We have Mr. Bradshaw, Mr. Friesen, Mr. Nerlien, Mr. Goudy, Mr. Kirsch, and Ms. Young. We have no substitutions at this point.

What we'll do now, our next item for the morning, is to elect our Deputy Chair. I want to remind members of the process. I'll first ask for nominations. Once there are no further nominations, I will then ask a member to move a motion to have a committee member preside as Deputy Chair. I'll now call for nominations for the position of Deputy Chair.

**Mr. Nerlien:** — I nominate Fred Bradshaw. My name is Hugh Nerlien.

**The Chair:** — It's moved by Mr. Nerlien:

That Mr. Bradshaw be elected as Deputy Chair of the Standing Committee on Public Accounts.

All in favour? All opposed? Mr. Bradshaw, are you certain? I declare that motion carried.

I'll now ask a member to move a motion to establish the steering committee for the Public Accounts. Mr. Friesen.

**Mr. Friesen:** — It's Marv Friesen.

That a steering committee be appointed to establish an

agenda and priority of business for subsequent meetings; and that the membership be comprised of the Chair and Deputy Chair; and further,

That the steering committee shall meet time to time as directed by the committee or at the call of the Chair; that the presence of all members of the steering committee is necessary to constitute a meeting; and that substitutions from the membership of the Standing Committee on Public Accounts be permitted on the steering committee.

**The Chair:** — Thanks, Mr. Friesen. Moved by Mr. Friesen. All in favour? All opposed? And that's carried.

At this point I'll table the following documents: PAC 1-29, Ministry of Finance: Report of public losses, January 1st, 2020 to March 31st, 2020; PAC 2-29, Provincial Auditor of Saskatchewan: First quarter report, 2020-21; PAC 3-29, Ministry of Health: Report of public losses, January 1st, 2020 to March 31st, 2020; PAC 4-29, the Ministry of Health: Report of public losses, April 1st, 2020 to June 30th, 2020; PAC 5-29, Ministry of Finance: Report of public losses, April 1st, 2020 to June 30th, 2020.

PAC 6-29, Ministry of Advanced Education: Report of public losses, April 1st, 2020 to June 30, 2020; PAC 7-29, Ministry of Advanced Education: Report of public losses, July 1st, 2020 to September 30th, 2020; PAC 8-29, Ministry of Finance: Report of public losses, July 1st, 2020 to September 30th, 2020; PAC 9-29, Ministry of Health: Report of public losses, July 1, 2020 to September 30, 2020; PAC 10-29, Ministry of Education: Report of public losses, June 1, 2020 to August 31, 2020; PAC 11-29, Provincial Auditor of Saskatchewan: Second quarter report, 2020 to 2021.

I'd like to advise the committee as well that pursuant to rule 142(2), the following documents were committed to the committee: Public Accounts volume 2 on October 29, 2020; Provincial Auditor of Saskatchewan: *Business and Financial Plan for the Year Ended March 31, 2022* on November 25, 2020; Provincial Auditor of Saskatchewan: 2020 report volume 2 on December 8, 2020.

And that will move us along actually to a couple of those reports. We'll now begin the consideration of the Office of the Provincial Auditor's annual report for the year ended March 31st, 2020 as well as the *Business and Financial Plan for the Year Ended March 31, 2020*. We will begin with the *Annual Report on Operations for the Year Ended March 31, 2020*.

I want to introduce and welcome our Provincial Auditor, Judy Ferguson, to her Assembly, to thank her for her work and her leadership and her time with us here today. I will ask her to introduce the official that's with her here today and to provide any introductory remarks that she cares to the respective reports.

***Annual Report on Operations for the Year Ended  
March 31, 2020***

**Ms. Ferguson:** — Thank you very much, Chair, newly appointed Chair, I guess, and newly appointed Deputy Chair, and members here. With me this morning I've got Ms. Angèle Borys. Angèle

is our chief operating officer and our deputy provincial auditor for support services division in our office.

And so before I launch into talking about . . . I want to talk about the annual report first. But I just want to congratulate each of you in terms of being successful in the recent election and also actually being appointed to this committee. We think it's exciting because from our office's perspective, we view this committee as the audit committee of the Legislative Assembly. For those that are new members, this is the only scrutiny committee. All the rest are field policy committees, so you have a different role than the other committees. And so your role is really helping hold the government to account, you know, and I think, you know, the practice of this committee has been to handle that in a very non-partisan and collaborative way, you know, and I think you've got a really excellent track record. Our job is to make sure that we're providing you information to help you do that job, and provide you with advice, time to time too, as you seek that.

So today we're going to talk about two key accountability documents that our office has, and we think both of them are really critical documents. We're going to talk about the annual report on operations first because that report frankly tells what we've done over the last year, and it provides you with a great foundation for looking at our business and financial plan. And so those are really key documents for all organizations.

We are a little bit unique in that we are the only one that has to table a business and financial plan in the Legislative Assembly. So that's unique; it's required in our legislation. We think it's a good thing. We think it's great practice. If you want to push it out to others, go for it. You know, it's good practice. Also in our legislation, it requires that we present our business and financial plan for this committee's consideration, specifically for consideration of our funding request. So that'll be the second part of the presentation.

Our office worked really hard to achieve our vision of being a valued legislative audit office, and achieving our mission of promoting accountability and better management of public resources. You'll find that we safeguard our independence very, very closely. To ensure the members receive value from our office, we follow a clear process of accountability for result. We set and communicate measureable results and objectives and targets; set out the responsibilities; plan what needs to be done to achieve those over the upcoming year; do the work; monitor our progress; identify what we've accomplished; take a lessons-learned approach; and then importantly, we report those results publicly. And that's what's in the annual report on operations.

So really, the annual report on operations is part of that accountability cycle that starts with the planning, you know, and it ends with that, and it's an ongoing cycle. So this one, you know, for the report that's before you, it's March 31st, 2020. So it completes the accountability cycle of our 2020 business and financial plan that was presented two years ago, so November of 2018. So we're always, from planning to report, there's always a two-year interval there. And that's good practice, you guys. That's really good practice.

You'll find that the report on operations includes two key aspects, our operational performance and our financial

performance. So it's both sides in there, along with information about our office too. What we've done is we've provided you with seven unqualified audit reports within that report. And for us as auditors, we value the assurance audits provide. And so an independent auditor from our office provides you with that assurance. And that's so that you can rely on that information and you know that the information has integrity. So it's Virtus Group, LLP that is the auditor that is assigned to audit our office, and they are independent of our office.

So what I'm going to do is just briefly . . . I'm not going to go through all the report page by page, but just highlight a few areas. And so I'd encourage you, if you have the report, to access it. For the viewing public, our reports are public documents. We've got a really good website. It's [www.auditor.sk.ca](http://www.auditor.sk.ca), and the reports are actually under the publications heading.

So for this year ending, you'll find that what we've done, there's a reporting that we've achieved 9 of our 10 performance targets. You'll find on page 21 of the report if you're following along, we didn't achieve our target for the time spent on training activities. We had an actual result of 6 per cent instead of our target of 7 per cent. For those of you that may not be that familiar with our office, we are a training office. We train CPAs [chartered professional accountant]. We train CPAs not only for our office, but it's a win if they move into the government. So we provide a source of accountants for the government too.

We find that using this approach, it helps keep our office current because you're always training people. You have to be current and abreast of all the current standards. And it also frankly helps keep our costs down. So what we found though in this last year is that the turnover and the job market for newly qualified CPAs, and also our performance auditors, remains quite strong and aggressive. So this resulted in higher-than-planned turnover for our year ending March 31st of 2020.

[11:45]

And so as a result, when you're having a higher turnover than expected, you're always having to take mitigation strategies. And one of the things that we ended up doing to meet our deadline is that we deferred some of the management and specialized training. So we didn't quite meet our target there.

For the other goals, there's a couple goals I want to . . . the strategic goals I want to highlight, you know, and the performance that we're quite proud of. And the first one is really, we have a strategic goal to demonstrate our focus on relevant audit areas. And to measure that, we look at actually the acceptance of the recommendation by this committee and the Standing Committee on Crown and Central Agencies. We also look at the implementation rate of those recommendations by the government as a whole. And thirdly, we survey the organizations that we audit to get their input on whether or not they think we're adding value, whether or not they think that we're, you know, looking at areas that are important.

And we're very pleased to report the acceptance rate of this committee and the Crown and Central Agencies Committee is really, really high and it's been high over a period of time. We don't take that for granted, but you know, we are quite proud that it is that.

Also the implementation rate, as I expressed yesterday when we tabled our last report here, the pace of implementation is good in Saskatchewan. And actually there is not quite public benchmark data available but when I talk to my colleagues across Canada, we do better than some other jurisdictions. And I really think that reflects that public service do have an attitude of being open to change and moving and doing things better, which is great.

And then thirdly, that survey result, they're expressing positive satisfaction with our report.

Another one that I want to highlight is increasing the awareness of our office to the public. We recognize it's important, to serve the legislators effectively, that the public know who we are and understand what we do. We met our target this last year but it is an area that we continue to have to work on and to have to grow that area. So we moved into social media. We're growing our followers on social media, albeit slow, but it's coming along. So we're continuing to work on that. So you know, we recognize the importance of that.

So that concludes my comments. I thought I'd give an opportunity to pause at this point in case any of the members had questions on the report.

**The Chair:** — Thank you so much, Auditor, and thank you for all your leadership and service and that of your office and all those resources that you engage to carry out the work that you do. We have the annual report before us here right now. I guess, looking for some questions from committee members for the auditor.

Maybe members might have questions; they may not. I'm just interested in — and I've gone through the report — I'm interested in understanding what COVID-19 has meant for your office and your work this year. What sort of extenuating circumstances has it presented to your office?

I've noted that the work of your office has continued at the typical pace and the timelines, when reports are brought forward, have been met. I can only imagine that that's been a challenge, so I commend you and your team. But I'd be interested in hearing what kind of extenuating circumstances COVID has brought, and as well how that may have factored into your actual audit work this last year.

**Ms. Ferguson:** — So actually from a COVID perspective, it just caught the tail end of our annual report. So at that point in time, you know — if you recall, the COVID pandemic was declared in mid-March — we, like everybody else, sent people home and then a core group of us worked from the office.

So bottom line, it meant that we had to audit remotely. And we were privileged to some extent in that in our office, all staff use laptops, including myself. So it wasn't a situation of having the equipment in, but it was really more of a situation to have the audit tools so that people could work remotely efficiently and effectively. So what we did over the last eight months is we've upgraded some of our audit tools so that it is easier for people, frankly, to work as a team, to supervise the audit work, and so that, you know . . . So we incurred some additional licensing costs and software costs on that that we actually think we'll use on an ongoing basis because frankly, whether or not we're

auditing from home or auditing from an auditee place and remote backing into the office, those are tools that we'll need. We've also moved to, like other organizations, we've got the Microsoft Teams up and running so that you can do a better job in terms of keeping connected and networking, meeting with the auditees that we're auditing, you know. And so from a cost perspective, some additional costs to incur to do those types of tools to operate more efficiently.

Over and all, you know, it has been challenging. You know, we don't kid ourselves. It's different. It's very different. Auditing virtually has different risks than when you're on premise. There's little things that we observe, people's behaviour, that's harder to do virtually because you just have . . . You don't see what's happening underneath with their feet, you know. Like it's that completeness of information. So what we have to do is we've got to recognize what the risks are and develop mitigating audit procedures. And so that's what we've been busy doing. And it's just like the COVID pandemic. We find that whole thing is evolving. You know, we thought we had a good handle on risks at the onset. They're changing as things go along, so it's really for us to keep adapting and changing as we go on that one there.

My staff, they're great. They're very adaptable. They're very resilient. They probably got tired of me saying, we've got to be nimble, because we had to be. But yes, they've been great.

**The Chair:** — Thank you for that. Other questions from committee members with respect to the annual report? I know we have the other report, the business plan for the year ahead that's likely garnering your attention right now as well. What I'll look for then is a motion to conclude consideration of the Provincial Auditor's report on operations for the year ended March 31st, 2020.

**Mr. Nerlien:** — So moved.

**The Chair:** — Moved by Mr. Nerlien. All agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — That's carried. We'll move along now to the consideration of the Provincial Auditor's *Business and Financial Plan for the Year Ended March 31, 2022*. Of course this has been provided to us as committee members. It's available to the public on the website. And I'll turn it over to the Provincial Auditor for her opening and introductory remarks.

***Business and Financial Plan for the Year Ended  
March 31, 2022***

**Ms. Ferguson:** — Thank you, Chair. So the business and financial plan, you know, basically it contains information that *The Provincial Auditor Act* requires, along with various supporting information. To prepare the plan, actually what we're using is the CPA [Chartered Professional Accountants] statement of recommended practice about performance reporting. So we're using kind of a template there to help us make sure we are providing you with robust information.

So before I launch into a detailed discussion of our request for funding, I just want to give you a recap of the content of the plan. So the first section of the plan, it actually describes the purpose

of the office. It highlights the accountability mechanisms that are included in the Act and the legislative framework for independence of the auditor office. And for us, that independence is a cornerstone for our office. It also highlights our responsibility to the members of the Assembly and specifically to the members of this committee too. So you can see that we have a strong relationship to this committee.

The second section is the funding request, which I'm going to talk to a little bit later on. And again it includes content that's required by our Act.

The third aspect is our annual work plan, and there's various supporting schedules there. That information is audited. So again, what we're doing is we're providing you with audited information so that you can rely on the information that's provided to you, as opposed to just accepting what I say.

And then the fourth section is various supporting information. And included in there that you might be interested in is that we've set out our focus of performance work for next three years. So that's on pages 35 and 36. So the broad subject areas. We recognize things may move along as we get closer because of various circumstances, but we put that out publicly, you know, to show people what we're doing. And in addition there's other information that this committee has asked for in the past in that section.

The very back end of the report has the office's strategic plan. Now you'll find if you've read it, it's a little bit in flux right now because our plan, in effect, is done at the end of this fiscal year, March 31st, 2021. And so at the point in time that we were preparing this report, which was up to September 30th of this fall here, we were in the process of refreshing that strategic plan. So you'll see that we've got our updated visions, our key risks, our forces, and trends. And then the strategic priorities were not yet updated.

We've done some work since the point in time that we've prepared this report and we're not seeing significant changes in those strategic priorities. So we're hoping to complete that work by the end of this . . . well actually early January or so, you know. So we'll have a new plan and once it's available it'll be published on our website and then work its way into the next planning document.

So to prepare this business and financial plan, we basically used the updated plan along with the strategic priorities from the prior plan.

So moving on to that section 2, which is our funding request for 2021-22. And if you're following along, that's on page 8 of the report. So consistent with *The Provincial Auditor Act*, the funding request includes two separate appropriations — our main appropriation and then the second one is for unforeseen expenses.

So you'll find on page 9, we're asking for \$8.584 million. That reflects an increase of 4.58 per cent or \$376,000. When determining this request, as we do every year, we carefully consider the work that we need to do to fulfill our mandate and our responsibilities. We also think about the forces, trends, and factors that affect that work and the cost of that work.

As indicated in the report, we're using information up to September 30th, so it's the information known to that date. So we estimate that our costs are going to increase by \$412,000. Even though it's a \$412,000 increase, we're asking for 376. In part what we're doing is we're recognizing the fiscal situation of the government and planning to absorb some of those costs.

So the primary area of increase, when you have a look at it, it's going to be our salaries and benefits. And when you look at our office's expenses, our salaries and benefits is our primary cost of the office and running the office. In estimating our salaries and benefits, we keep in mind that *The Provincial Auditor Act* gives the employees of the office similar benefits as those provided to public servants. As a result, we monitor the economic adjustments and benefit changes announced by the government for public servants.

And also given the importance of having quality staff to do our audits and to make sure we're doing quality audits, we actively monitor market conditions for both performance auditors and for financial auditors like the professional auditors, professional accountants.

So the change includes the impact of the economic adjustments made to salaries announced by the government subsequent to our last funding request, our '20-21 funding request which was made in November of last year.

So if you note on the bottom of page 10, this covers increases effective April 1, 2019; April 1, 2020; April 1, 2021 for a combined total increase of 4.3 per cent. You'll see that there's a small change in the Provincial Auditor's salary of 10,000, and that reflects the change in the salaries of all the deputy ministers and acting deputy ministers at April 1 each year, including economic adjustments. So *The Provincial Auditor Act* actually sets out the formula to calculate my salary so it's just, frankly, it's just math.

So with respect to the employer costs for the benefit plans, the federal and provincial government have set the premium rates for a number of these plans and our office just follows that. And a number of those rates are anticipated to increase. This is partially actually offset by an anticipated decrease in employer costs for the extended health care plan for our employees.

The next area you'll find that we list is inflation. So the office estimates inflation, and what we've done is we've used the percentage that treasury board has suggested of 1.5 per cent, and we're estimating that this will increase our cost in goods and services by 18,000. So goods and services, you'll see that it's things like rent but it's also things like office software and licensing costs and travel costs by staff.

[12:00]

So as I indicated earlier in response to the question, we are expecting to incur more software and licensing costs because, frankly, the rates have increased in those areas but also because we're providing our staff with additional tools so that we can work effectively virtually. As indicated, we've done that for eight months and we're anticipating that we'll probably have to operate in that manner for a period of time yet. And it's also a situation, not just our staff; it's the staff of the organizations that



we audit. They are also working remotely.

So we don't anticipate significant changes impacting our costs resulting from changes in the number or size of the government, the number and size of the government's agencies, and whether or not the government uses appointed auditors. So those are again factors that could impact our costs. We're not foreseeing any big changes there.

With respect to the COVID spending and stimulus plans, you'll find that what we're doing is we're working that into our annual integrated audits, and so they'll be done as part of the annual integrated audits. So we factor that when we're determining our costs too.

We also recognize when we're laying out this plan that we may have to adjust the timing of some of our work. You know, we're going to make sure that we meet the government's deadlines for the financial statement audits, but we may have to be a bit flexible in terms of the timing of some of the performance work and the follow-up work. Because what we've been trying to do thus far is being very respectful of the capacity constraints placed on a number of government agencies because of the pandemic, particularly the Saskatchewan Health Authority.

So just on the absorption of inflation, I just want to remind the committee that our office has absorbed inflationary increases since 2017. Our appropriation was unchanged from 2018 to 2020 at 8.151 million, and then increased nominally in 2021.

So I'm going to move on to that second appropriation now which is the appropriation for unforeseen expenses. So we're requesting \$568,000 for unforeseen expenses. *The Provincial Auditor Act* requires an inclusion of this second appropriation with estimates presented each year. Its purpose is to provide us with resources in order to respond to unforeseen circumstances without having to go back to this committee or having to go back to the government. It includes unforeseen requests such as requests from this committee, costs to improve our timeliness of work, and any unplanned salary changes and benefits.

The quid pro quo on this appropriation is that when we use this appropriation, we have to tell you guys. And you can see that information come through in our quarterly financial reports that your committee gets, and it also will be in the annual report also. So it's not just how much we spend, but why we spend it. So it's the two aspects.

We return any unused amounts to the General Revenue Fund at the end of the fiscal year. So consistent with prior years, we've done the same formula to crunch out that number, and it equates to one month's salary.

So in summary, our office respectfully asks your committee to approve our 2021-22 funding request. You'll find on section 2.3 of the plan, which is page 9, it contains the request in the format the Assembly has requested.

So just in closing, I do want to say that our office really appreciates and values the co-operation and the support that we receive from your committee. You know, again, we don't take it for granted. We realize that Saskatchewan, we have a very well-functioning Public Accounts Committee and a strong

relationship with our office. We do really acknowledge the fact that your careful review of our reports really does help ensure our office does what it needs to do. And frankly, you know, I think we all can make a difference in terms of public administration. So I'd be pleased to respond to any questions.

**The Chair:** — Well thank you very much for the presentation and for the detail that you've provided us in the report on the year ahead. I'd open it up at this point for questions.

Maybe I'll ask one, and if others come to mind for folks, that's great. If not, that's fine as well. You touched on the impacts of COVID and how you're going to go about the audit of COVID in the year ahead. And I heard that it'll be involved in the integrated audit that would largely be from the financial perspective within each of the respective entities, I assume.

I'm just wondering if at this point — and of course right now we're all doing everything we can to make sure that we respond to protect people and livelihoods through this time, so we're not through this yet — but at some point is it your intention to do a broader performance audit of the COVID response?

**Ms. Ferguson:** — So basically I guess where we're at is that we don't think it's . . . Frankly there's enough work to do in terms of looking at the expenditure programs and the stimulus programs. And we think there would probably be more value to do a retrospective look, you know, in terms of the COVID response. You'll see in the report that was tabled yesterday, we did make reference to work the office has already done at the . . . Well it was at the Ministry of Government Relations, not Public Safety Agency in terms of the emergency preparedness.

So we have done some foundational work in that area. Actually you know, they fared quite well. There was a few things they needed to work on, you know, and there's one recommendation that's partially implemented, that they're actively working on. We've done some foundational work so I think to go back and do a retrospective review and look would make sense. And we've actually had conversations with the authority in that manner already.

**The Chair:** — Thank you for that response. Other questions from members? I know we've got a stacked-up day in the Assembly here and the House is going to be convening soon as well. And we did all receive these documents and this plan before, which gave us the chance to review them. I know I could spend lots of time just visiting through around the priorities that you're identifying in the out years for the respective ministries, but I am aware of the clock here today. And I know that your office is accessible to us as a committee and as members as well, and I maybe leave that for everyone at this table.

So I don't see any other questions at this point. Thank you so much for the presentation. I would, you know, I'd welcome motions at this point to deal with the subvotes for the spending that's been requested. Mr. Bradshaw.

**Mr. Bradshaw:** — I, Fred Bradshaw, move:

That the 2021-22 estimates of the Office of the Provincial Auditor, vote 28, Provincial Auditor (PA01) be approved as submitted in the amount of \$8,344,000.

**The Chair:** — That's moved by Deputy Chair Bradshaw. All in favour?

**Some Hon. Members:** — Agreed.

**The Chair:** — That's carried. We'll move along to the consideration with respect to subvote (PA02), and I'd welcome a motion. Deputy Chair Bradshaw.

**Mr. Bradshaw:** — I, Fred Bradshaw, move:

That the 2021-22 expenses for the Office of the Provincial Auditor, vote 28, unforeseen expenses (PA02) be approved as submitted in the amount of \$568,000.

**The Chair:** — Moved by the Deputy Chair. All agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — That's carried. I'll ask a member now to move a motion:

That the 2020-21 estimates as approved be forwarded to the Speaker as Chair of the Board of Internal Economy pursuant to section 10.1(4) of *The Provincial Auditor Act*.

Do we have a mover on that front? Deputy Chair.

**Mr. Bradshaw:** — I, Fred Bradshaw, move:

That the 2021-22 estimates of the Office of the Provincial Auditor as approved be forwarded to the Speaker as Chair of the Board of Internal Economy pursuant to section 10.1(4) of *The Provincial Auditor Act*.

**The Chair:** — Moved by our Deputy Chair. Is that agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — Okay, that's carried as well. Okay, so I think we've got those motions moved. We have our letter signed to the Speaker. Thank you to everybody for their time here today. Thank you to the Provincial Auditor and all of your staff and officials and external resources, as well as all the auditees, all the entities across Saskatchewan that co-operate usually and participate in the very important work you take on for us.

And to the new members of this committee, some with some experience from the past, thank you so much for taking on this committee. It is an incredibly important committee. It does have a different purpose and structure than all of the other committees of the legislature. It is the best and most important committee of the legislature. And the Saskatchewan Public Accounts Committee has a proud reputation to uphold in our work. We set high standards for ourselves.

I'd like to briefly, as the previous Chair as well, thank the members that composed the previous Public Accounts and to put on the record a sincere thank you to the former Deputy Chair, Don McMorris, who was an excellent member of this committee. So thank you to those that are here today. At this point, I would welcome a motion of adjournment.

**Mr. Friesen:** — I'll make a motion of adjournment.

**The Chair:** — Moved by Mr. Friesen. All agreed?

**Some Hon. Members:** — Agreed.

**The Chair:** — That's carried. This committee stands adjourned until the call of the Chair.

[The committee adjourned at 12:11.]