

STANDING COMMITTEE ON PUBLIC ACCOUNTS

May 31, 1988

Mr. Chairman: — The first item on the agenda is the confirmation of regular meeting times, and you will recall that at the last meeting there seemed to be a general agreement that Tuesday and Thursday mornings, roughly from 9 till 11 while the legislature was in session, would be a good time to meet.

I wonder just on that if there's any further thoughts on that. Should we carry on now with a Tuesday-Thursday schedule for the remainder of the spring sitting?

Mr. Muller: — Mr. Chairman, I'd be certainly willing to make a motion that we have our public accounts meetings on Tuesdays and Thursdays from 9 to 11.

Just to add to that, I wonder if we should actually start our meetings, though, until the auditor's report has been tabled, but maybe we should deal with the first part of it first.

Mr. Chairman: — Yes. So there's a motion from Mr. Muller that we meet Tuesdays and Thursdays, 9 to 11, for the remainder of this session or this spring sitting. Is that agreed?

Mr. Rolfes: — I'd just like to comment. I basically agree with the intent of the motion. I think Mr. Muller probably . . . you've already indicated that we couldn't start immediately, or maybe we shouldn't start immediately. And if that is part of the intent of the motion, I'd certainly go along with that. So I would agree with the intent of the motion, details to be worked out.

Mr. Chairman: — Lloyd, last time it was . . . apparently it was 9 till 11:30. Does that create any problems or not?

Mr. Muller: — We have some difficulty going past 11.

Mr. Chairman: — Okay.

Mr. Muller: — I'm not totally against coming in at 8:30, but I have some difficulty going past 11.

Mr. Chairman: — Nine till eleven, is that . . .

Mr. Muirhead: — Just a comment. The reason why we have the problem with 11 o'clock, we have . . . every Tuesday we have another meeting at 11, at least . . . well all of us here have to be at. So past 11 . . .

Mr. Chairman: — The motion is from 9 till 11. I can accept that. Any further discussion on that? All those in favour? None opposed? Carried.

Agreed

Now the second part of the question that you raise is whether we should be sitting, as I understand it, pending the receipt of the auditor's report? Is that what the . . .

Mr. Muller: — Yes, I don't know if there's any value in our meeting until the auditor's report is tabled. I wonder if I could ask Mr. Lutz if . . . how soon you could expect the report to be tabled. Is that a . . . (inaudible) . . .

Mr. Lutz: — Mr. Chairman, I think I can use the word "imminent". It's in the hands of the printer and you can't speed them up a whole lot, but imminent.

Mr. Muller: — I didn't bring my dictionary.

Mr. Lutz: — It could be today, it could be tomorrow. Whenever he brings it over to my office, it's going to go on the Table the same day.

Mr. Muller: — That's fair enough.

Mr. Rolfes: — Is the *Public Accounts* tabled by the Speaker?

A Member: — No, it's not the *Public Accounts*.

Mr. Rolfes: — No, pardon me. I'm sorry — the auditor's report. Is that tabled by the Speaker?

Mr. Lutz: — Yes.

Mr. Chairman: — I just wonder, in addition to what you've had to say, we'll be . . . or have distributed a certain amount of material this morning that I'm going to ask the committee to consider; perhaps this might be a good time to agree to consider that at our next meeting. Hopefully subsequent to that we'll have the auditor's report for consideration. So I guess what I'm trying to say is that even if we don't have the auditor's report, we still have some items on the agenda that we can turn our attention to.

Mr. Muller: — Mr. Chairman, this material that we have before us — just taking a quick glance at it — is material that we . . . Oh, this is a new . . . this may be a new document, is it? I haven't gone through it all, but the first two that I looked at, it was material that we'd asked for from the previous *Public Accounts* that are completed.

Mr. Chairman: — Yes, there's a couple of items here from Mr. Kraus, one on revenue and expenditure system controls which is, as I understand it, a follow-up to questions which were asked, and also a document respecting the delegation of authority to purchase investment, which is again is a follow-up.

But he has one item which is his report in response to the first and second reports of this committee. It's something that we may want to hold over until a future meeting to give us time to consider his comments and to see if there's any questions at that time.

And then there is another document, the Role of the Public Accounts Committee in Parliamentary Control over Spending. It essentially is a model *Public Accounts* proposal which will be discussed at the meeting of public accounts committees in Halifax. I've talked to Mr. Muller. We both feel that there would be benefit to us in attending this meeting to hear the comments of other members of the committee. It would help us in our discussions in Halifax. It's a substantive document I think that could well take some time — let's say the next meeting.

Again, the point that I'm trying to make is that even if we

don't have the auditor's report at the next meeting, I think that we've got some work that we should be doing in any event.

Mr. Muller: — Yes, you're saying that maybe we should go over this a bit at the next meeting.

Mr. Chairman: — Yes.

Mr. Muller: — So that we have an idea of what we should be pursuing in Halifax.

Mr. Chairman: — Yes.

Mr. Muller: — I have no problem with that.

Mr. Chairman: — So at this point we have a motion that we meet from 9 till 11 Tuesdays and Thursdays. The question has been raised: should we be meeting, pending the receipt of the auditor's report which Mr. Lutz says is imminent. My sense is that, you know, we meet perhaps on Thursday and begin to discuss these other documents and if necessary play it by ear after that point.

Mr. Muller: — That's fair enough with me.

Mr. Chairman: — Is that generally agreeable? Okay. Maybe while we're on meeting times, my estimate of the number of meeting times available to us for the remainder of the spring sitting — and it's anybody's guess as to how long it'll go — but I would be surprised if the sitting went beyond the end of June. I sense that it will be difficult for us to complete consideration of the auditor's report and *Public Accounts* in the time available to us this spring.

Do the members have any thoughts as to when we might want to complete that work? Would it be intersessionally or wait till a further sitting? I just throw that out for discussion at this point.

Mr. Anguish: — Well I have no keen affection for sitting during the summer. We had a good enough experience of that last year sitting through July and August, and I suppose my preference would be that if we do recess before the end of June, that we spend the time between the end of June and the beginning of July holding meetings with *Public Accounts*. If that doesn't come to pass, or if that doesn't give sufficient time to review the items that we need, that we reconvene in the fall some time, in early September would be my preference.

Mr. Martens: — Mr. Chairman, I think that there are a lot of us have July 1 celebrations and they are, in my community at least, a very dominant part of what we do. I would find that very, very difficult to translate that into time spent here, and I don't necessarily believe that we couldn't do that some time in fall.

However, I think that we could probably postpone making a decision on that till one of our last meetings and if we decide to, or whatever we decide to do, we could probably at that time confirm that. But between now and, I would say, the middle of July, there is no time in that framework for me to be involved with it because of the community things that we have to do.

So I would be saying, I guess, to the committee or recommending to the committee that we delay it until the fall and see at the end of June what we're going to do at that time.

Mr. Chairman: — Okay.

Mr. Rolfes: — Mr. Chairman, just a comment on it and this is just a personal . . . I just asked Gwenn here. My understanding is that the members of this committee . . . there can't be any changes unless there's a resolution in the House. Looking at the composition of this committee, I can see three or four people over there who probably September-October would certainly not be available because of harvest, or you wouldn't know when you would be available. That's certainly understandable, depending what the weather does.

I, myself, will not be available in the fall. I'd like to have this considered. If a decision is made that we sit in September-October, then I would like to, by resolution in the House, ask someone else to take my place on the committee because I know I won't be here. So I'd like to see some resolution, not necessarily today, but some timetable that would guide all of us. I think it's unfair to say we're going to sit in September when three people out there were wanting to do their harvest.

I know that I won't be around September-October. So if the committee decides, that's fair enough. But then I think I'd like to, in fairness to our side, say to our people, hey, get somebody else to go on that committee by resolution in the House.

Now my suggestion . . . again we don't know. You people probably know better than we do how long the House . . . how much material we still have to do now. Will the House adjourn, you know, the third week in June? I don't know, depending on how much material is still coming. If it adjourns the third week in June, there's still about eight or nine days in June — I think that's what Doug was saying — that we could possibly sit and finish public accounts before July 1 and get our work done; simply stay here, the House adjourns, we simply stay, do our public accounts and be gone.

The other suggestion, and it doesn't help my situation, is certainly to postpone it and wait until — if there is a fall session — do it during the fall session.

But I don't think we can leave it until the last day, the last few days in June, because then it may be too late to come to some amicable agreement. I think we should talk about it in each of our groups and say what times are best suited to accommodate most of the people. I don't think we're going to be able to accommodate everybody, but at least most of them, and then see if we can't come to some agreement. And maybe the two, the chairman and vice-chairman, could kind of get together and say, okay, look, what can we agree to, to finish the public accounts.

Mr. Muirhead: — Well as far as I'm concerned, Mr. Chairman, I'm like my colleague, Mr. Martens; it'd be pretty near impossible for me to get involved in the month of July because I'm really bogged down.

But as Mr. Rolfes just said, it could be some of us involved in harvest and he could be . . . you're going to be tied up, you say, September and October. Well if we're going to have a consensus to accommodate to help the farmers to be out there, well we're certainly not going to say, okay we'll have it for . . . okay for us to be out there and then say, hey, we're not going to accommodate you.

So my true feeling is that we'll likely be here at least till the end of June. I feel that. We've all been wrong before. We've always been, yes, we're get here in two weeks, and it goes three weeks, four weeks, and five sometimes. But, I just had that feeling we'll be there at least till the end of June. And I suggest that we better just keep . . . we can discuss it but not make a firm decision on it until the end, till we get to the end of June or to the time the House closes.

Mr. Muller: — Well in all fairness to Mr. Rolfes, I think that he makes a very good point, that he would like to know prior to the end of the session whether he's going to be available to sit on the Public Accounts Committee this fall, if we decide to do it this fall or, you know, or he would like a replacement. In order to try and get a replacement, we have to come to an agreement prior to the end of the session. So I think it's, in all fairness to him, we maybe don't have to come to an agreement today, but we certainly have to come to an agreement within the next meeting or two so he has time to set his time schedule.

Why don't we talk it over amongst ourselves and, say, on Thursday next or Tuesday next, we come to a solid agreement on when we're going to finish up the public accounts, whether it be in the spring session or in the fall session? And traditionally we've had a fall session, and we've always kind of gone by tradition. So I think we'll probably have ample time in the fall session to look after the public accounts.

But we can talk it over amongst our own caucuses and then make a decision within the next few days.

Mr. Muirhead: — Yes, just to add to that, I apologize for not addressing Mr. Rolfes's request there about September, October. And right, we should give him some kind of a consensus. The same as the rest of us here, we don't know about our harvest. September, October usually is the harvest months. And well you take, at least for Mr. Muller and myself, we're October harvesters in our area. So I think that it'd be very easy to . . . Anyway, if we had to make a decision, I agree, that he knows and so maybe I know, because if we're going to sit in September, October, I'd have to do the same thing as Mr. Rolfes. I wouldn't hold the committee up, and I'd have to get a replacement.

Mr. Chairman: — Maybe the best thing might be, is that Mr. Muller consults with his colleagues, I'll consult with my colleagues, and for each of us to maybe look at our calendars for the coming months and to clearly identify those times when we're not going to be available. And maybe, Lloyd, you and I can sit down and try and come with some recommendation to this committee, based on our little survey, what we think the best times might be.

I think Herman raises an excellent point, like if for example the committee decides to pick some time to meet intersessionally when for example he might not be available, or someone else, then maybe an alternative is he might want to be replaced on the accounts committee by the legislature while it's still in session.

Beattie, did you have your hand up?

Mr. Martin: — . . . (inaudible) . . . several times. I don't need to say anything. Well let's just agree we're not here in July and August for the sake of everybody.

Mr. Anguish: — That's a good point.

Mr. Chairman: — Is it agreed then that Mr. Muller and I will canvass our committee members and see where we're at in time for the next meeting?

The next item I have on the agenda is a report on a meeting of the chairman and the vice-chairman with Minister of Finance. Mr. Muller, do you want to report on that?

Mr. Muller: — Certainly we sat down . . . Mr. Van Mulligen and myself sat down with the Minister of Finance one evening in the House and brought our concerns to him on the tabling of the auditor's report. Now he said he'd take it under consideration and certainly take a look at it. I haven't had any answer back from him as yet, and I don't think the chairman has either, but he said he certainly would take it under consideration, so I'm waiting for his answer.

Mr. Chairman: — I might say we raised the fact that in the late '70s we had a problem with late tabling, that there was special measures taken that time. The minister said he wasn't aware of that but appreciated knowing that, and, I guess might best be described, was not unresponsive to the suggestions we had to make, and I would think we'll have a report in due course from him soon on this. Hopefully we'll get some resolution of this problem. Any questions on that; any comments?

Moving on to the next matter on the agenda, the review of agenda items for public accounts conference in Nova Scotia. It would be somewhat premature to begin to discuss this document today since it's only just arrived, but I think that there would be value for the committee, and certainly for the committee's representatives at the meeting of the public accounts committees in Halifax, for the committee to review this particular document and perhaps get into a bit of a discussion on how we feel about the various proposals, if we agree, if we disagree.

So that I think there's benefit for your representatives at the Halifax conference to know what your thinking is on these matters, but I think there's also a benefit for the committee, and for ourselves as members, that from time to time we examine where we're at, what our mandate is, what our role is, how we exercise that.

Mr. Martin: — I'm wondering if, while I agree with you, there may be other matters that are more pressing for the immediate future and we could maybe leave this till after we get the item that you people, that you have

viewed and the vice-chairman have viewed as more important right now. This is a little . . . there's going to be a lot of philosophical discussion in here that will take up a lot of time. So if there's other matters that are viewed as being more important right now that should get done, you know, while we're still in session, let's get them done.

Mr. Chairman: — Yes. There is a sense here that we have a bit of an opportunity pending the tabling of the auditor's report to maybe get into this one and to get through that before we get into the auditor's report and the main substantive agenda item for the committee.

I don't know if Ms. Ronyk wants to make any comments on the document that was received by her office.

Ms. Ronyk: — Yes, Mr. Chairman. I might say a word or two for the background for the members on what this document is. As I understand it, one of the primary subjects to be discussed at the conferences has been entitled, "The model Public Accounts Committee." And this document has been put together by, I think it's the Newfoundland and the Nova Scotia committees and their chairmen, and it was kind of a sub-committee of the whole conference. I think it was three jurisdictions collaborated to put together this report.

And much of it is based on a 1981 report that this committee reviewed in 1982. And I should have brought it with me, but it was the Kelly-Hanson report on public accounts committees and legislative auditors, and they made a large number of recommendations in that report. In 1982, this committee reviewed that report, reviewed all the recommendations, and adopted some of them, rejected some of them. And this is basically kind of an update — what's happened with public accounts committees since 1981.

That document also contained a lot of information, a survey of what was the status of public accounts committees in all the jurisdictions. And along with this document there's to be an update of that factual information as well so that, you know, we can see what's changed since 1981. And I guess the review by this committee of this report would be an opportunity for the committee to see whether the changes that were made in '82 have been worthwhile or not; are there further things that could be done; just how does our committee measure up to this so-called ideal committee.

Thank you, Mr. Chairman.

Mr. Chairman: — Thank you. Any comments at this time on this document? Or should we just . . .

Mr. Anguish: — I first have a question. The office of the comptroller in the province, is it one of just an accounting task, or is there a role in terms of whether or not a department or agency has the authority to make an expenditure?

Mr. Kraus: — Well one of the things that we do is ensure that all expenditures that are made from the Consolidated Fund and the Heritage Fund are to have appropriate authority as well as being sufficient moneys, and the subvote and so on is established by the budget. Is that

your question?

Mr. Anguish: — That's my question. Does the auditor's office then, in the audits that you do, do you look into such things as economy, efficiency and effectiveness, similar to the federal counterpart?

Mr. Lutz: — No, Mr. Chairman, we don't. There's nothing in my mandate permitting or requiring me to do that. Now there have been statements made that I might have the authority to do so, but I have chosen over the last several years to say to the legislature, if it is your wish that I do the economy efficiency effectiveness auditing, amend my legislation so that it is required, rather than just using any other thing.

Mr. Anguish: — Mr. Chairman, in terms of your meeting, I don't profess to understand the format or how the meeting takes place, although I hope you and the vice-chairman have a good time in Halifax. Yes, bring me back some lobster for the rest of the committee and the staff that are associated with committee.

But I think it would make an interesting discussion for the conference in Halifax to discuss whether or not provincial auditors do in some provinces, or in fact should they in the course of their audits look at economy and efficiency and effectiveness as to whether or not governments get the bang for the buck, so to speak, that they should be getting.

I think that it would be better for all governments to have an auditor's office that determined whether or not there was a good deal of efficiency and effectiveness in the spending that's done by governments through their departments and through their agencies.

And the second thing that I would, if I was there, like to see discussed is the whole idea within the provincial system of staffing to public accounts committees. It seems to me that there is a lack of people to do research work for the Public Accounts Committee and there's certainly a lot of work and an important role by public accounts. And to be more efficient and effective ourselves, I think that staffing would be a topic that I would want to see discussed if I was at such a conference.

Mr. Muller: — To respond to Mr. Anguish saying that I'd be glad to bring back some lobster for him and Mr. Rolfes if they'd send the proper remuneration along with me and trust me to return with the lobster.

Mr. Rolfes: — That's another matter.

Mr. Chairman: — Yes. Mr. Anguish raised some comments that I expect that we may well be getting into those kinds of discussions in Halifax, but the questions he raises, seems to me are more questions for our own internal discussion here because some provincial auditors will get into value for money accounting, and I know that the Auditor General does.

You know, there's some provincial legislatures, or some provincial auditors do not. Some provincial public accounts committees and certainly the federal public accounts committees will have their own independent

research staff available to them. We do not, you know, of any magnitude.

So I think those are questions for us to discuss in-house, but perhaps those comments might come up as we go through this document and begin to discuss that.

I just wonder, are there any further comments on this? I don't want to end the discussion, but . . .

Mr. Muller: — The only comment I would make is, do you think Thursday is too soon for this document? Maybe next Tuesday would be probably a better time. It would give us a little more time to digest it.

Mr. Chairman: — I'm guided by your . . . (inaudible) . . .

Mr. Muller: — Not that I mind coming here on Thursday, but I think it would give us a little more time to go over it if we maybe discussed it next Tuesday. And probably we'd be in ahead of the auditor's report anyway, so we'd probably have time to go over it.

Mr. Chairman: — I sense there's some nodding of the heads on that one, so we'll just put that on the agenda then for next week, Tuesday.

A Member: — That seems fair to me.

Ms. Ronyk: — Mr. Chairman, if I might add, on Mr. Anguish's point with respect to the conference, the public accounts conference is held in conjunction with the legislative auditors' conference, or at least it's held at the same time and in the same place, and the two meetings do have one joint meeting together — the public accounts members and the auditors, they have a joint session. And that issue that you raised is certainly one that may come up at that joint session. I'm not sure if there's a specific topic set aside for that meeting this year, but that's where the opportunity might arise.

Mr. Rolfes: — Mr. Chairman, we went through this debate in the '70s — I don't see too many people around; Gerry, of course, was there — of value for money. And I think the opinions would vary as the number of people we have on this committee, whether or not that's the responsibility of politicians to make that decision and whether or not they are answerable to the electorate; or whether or not that should be a decision of the auditor or the Auditor General to say yes, you received value for your money, or no, you didn't.

We know that there are many programs that are initiated by all kinds of governments that somebody says no, you didn't get your value for your money; and yes, you did. I mean, take for example — and I'm just taking one — the production loan program. Gee, I'm sure you can ask people out there — no, you didn't get value; yes, we did get value.

We made the decision to, you know, save the family farm or to help farmers out there. And the politicians make that decision. The auditor may not think that it would be a sound economic judgement that has been made, and that you didn't get value for your money. But politicians have to make that decision.

And that debate, I remember, went on in the '70s and we had that discussion in the House, if anybody wants to go back and have a look at the verbatim debates that went on in the House. And I think there were members on both sides who were debating on the same side of the issue.

So I wouldn't mind going through that discussion again, but I think that Mr. Anguish and myself would have different views, possibly, on it. And I'm sure that the same thing would apply over there, that those people would have different views on whether the auditor . . . well, I would think there would be some independent thinking.

So I don't mind a discussion, but I've heard Mr. Lutz, I think, on this before and I appreciate, you know, his particular stand on it. It's just I happen to believe that in the parliamentary system, in a democracy, that the politicians answer for their decisions to the people. If they abide by all the rules and regulations that are laid down, then they have to make the decision as to whether or not they received value for their money. And if they haven't, the people out there will make the decision.

That was my stand in the '70s, and it's still my stand. I think the ultimate decision rests with the politicians and then with the electorate.

Mr. Martens: — I don't know when I ever agreed with Herman, but we'll mark this on the wall, I think.

I have a sense that in the parliamentary system, that when the legislators give their responsibility to individuals who are not as directly involved in the parliamentary system and in the legislative system as the politician is, they then have no direct accountability to the people of Saskatchewan or the people of Canada. They have an indirect accountability, but it's not direct. And that accountability can't be challenged by the people of Saskatchewan or Canada.

And that I believe is, in my opinion, the reason why I find a lot of difficulty in the role even of our Supreme Court in determining some of the decisions that they're making based on the parliamentary system, which is a different system than the congressional system which has evolved over a couple of hundred years to be a court-based system, and ours is not. There's an extreme disadvantage for the people of Canada and Saskatchewan for that having happened.

I kind of sense that that is the reason why I would be hesitant to have an individual — and it's not the individual who is Mr. Lutz here today. I'm not criticizing him, I'm just trying to assess that in relation to the position. And I question whether that would be the right of one person to give a view. And it might be as objective as he could possibly make it, but it is still, in my view, subjective to the background and the philosophy that he carries — not a political philosophy, but a philosophy of life.

And therefore I think that it's the politician who has to make the decision and not the individuals who are employed by the legislature. I feel fairly pointedly about that.

Mr. Muirhead: — Yes, Mr. Chairman, I just want to voice my opinion that I agree with Mr. Rolfes and Mr. Martens that I wouldn't want to see a few individuals have to make a decision whether this money or that money was good or bad for the province, because I don't think it would be fair. It's just like putting them like a judge. And I think tradition's always been that the people in the province decide what the oppositions are doing, what the governments are doing. If the opposition goes along with government spending or whether they oppose it, that's up to the people to decide.

And I hate to ever see . . . Mr. Chairman, to lose that process because I feel if we ever moved off that, that it would start getting back to . . . Because many people will follow someone's judgement instead of really thinking for themselves. And I think in this great province of Saskatchewan we've had a real process out there, when governments do wrong and do right, they're judged every four years and they're judged periodically through that four years. I very strongly like to oppose it.

Mr. Chairman: — If I might just make some comments from the chair. I would have to agree with Mr. Anguish that perhaps an issue that we should be discussing to some greater extent . . . there's a difference between the old Turks and the young Turks, and those that have been here for a while and those that haven't.

But I would just make one important distinction between what you've had to say and what I believe. And I agree with you that as legislators we're held accountable to the people of the province for the decisions that we make. But I don't think that there's any suggestion that an Auditor General or Provincial Auditor, in having a mandate to indulge in value-for-money auditing, is necessarily going to be making any decisions. He's simply raising issues about the economy, efficiency of moneys that are spent, and raising the issues for public discussion. And perhaps there's value in that — and again, leaving it to the people of the province and the politicians to make decisions. I throw that one out.

I hadn't intended, by the way, that we should get into this discussion, but it's an interesting discussion, it's a good discussion, and maybe we should just keep it going for a while.

Mr. Martens: — I'm just going to make a point. We're debating something here that we had perhaps planned to do at a different time, and I would say that we could do it at that time, although I think that I would expect that some of these positions are entrenched fairly solidly. I would think that we would be probably just discussing what our feelings are in relation to this. I have no problem doing that. However, is that the best use of the committee's time?

Mr. Anguish: — I had not meant to start a debate on the type of auditing we do in the province. If I had known that, I would've come better prepared to place my arguments for it before the committee.

I had thought that the Chairman was asking for items that may be of interest for the conference in Halifax, and I

threw out two which I thought would be of interest to get debate not only from our closed circle of the Saskatchewan legislature, but from legislatures across the country.

I apologize for getting a debate going on the topic. I was only throwing out two agenda items that you may want to consider in Halifax.

Mr. Chairman: — I don't think anyone should apologize for stimulating good debate, Mr. Anguish.

Let's leave it, then, that next Tuesday . . .

Mr. Muller: — I'd like to comment on that. It's going to be a very interesting conference in Nova Scotia because there'll be two opposing views going to the meeting from Saskatchewan. And it's very rarely too that I would agree with the member for Saskatoon South, but in this case I would have to fully support him. I knew that he was weakening a bit this morning in coming over to the sensible side, and I see that he's moving farther than I expected. But I see that there will be two opposing views going to Halifax, so we should have an interesting discussion there.

Mr. Chairman: — I just raise comments. I remain to be persuaded one way or another yet, but I just wonder . . . Let's leave this one for next Tuesday.

There's one other item that Mr. Anguish raised though, and that I've had some discussions with Ms. Ronyk about staff and the possibility of, you know, getting into that discussion with the committee and to see what resources might be available to, say, the committee itself, perhaps through co-operative work placements from, say, Faculty of Administration students. If it's possible to get any further information on that, maybe by next Tuesday, if there's some inkling of, you know, if something might be possible in those areas, we could also get into a discussion on that.

Is it agreed then that we just leave this till next Tuesday?

Mr. Rolfes: — The reason I brought this up, I knew Mr. Anguish was just throwing out the topic, and that is because I have felt and from my experience, having been here over the last number of years — 17, 18 years, with the exception of four years — I have seen politicians from all three parties all having different views on how this thing should be dealt with.

And the reason I didn't mind debate on it now is because I wanted our two members to note that there is difference of individual opinions, not necessarily along party lines. And that hasn't been around. I remember, and I suggest to some of you people to read some of the debates put forward by Allan Blakeney on this very topic, very eloquently put forward on the responsibility in a democracy of the politician who is accountable.

But having said that, I can be persuaded to the other side too. But I really think that we should continue this debate maybe next week to give some guidance to our two people. And it would be interesting to see what views have changed across Canada over the last number of

years and what the consensus seems to be.

It may well be that politicians can't be held responsible any longer and that we need to put more authority in some other people. If democracy doesn't work, then maybe we need to find some other mechanism.

But having said that, that's why I didn't mind the debate at all. And I'd look forward to next week debating it further.

Mr. Hopfner: — . . . (inaudible) . . . like to have for the extra staffing and stuff like that . . . with the extra staffing and things exist for the committee, getting ready, whatever. I'd like some background as to what the procedures all are and what staff do and how many we have, and all that kind of thing, before we make any decisions.

Mr. Chairman: — No, I think that nothing happens from the Public Accounts Committee unless the Public Accounts Committee decides it'll happen. I would report that I had a . . .

Mr. Hopfner: — I'd like an opportunity to be able to review all this stuff before we address any recommendations.

Mr. Chairman: — Yes, I agree. I just might say by way of background, that other public accounts committees will have independent research staff. And this discussion arose out of a letter from the library wondering how they might be more helpful to the committee. We've agreed that the library will provide me at this point, and hope the other members, with an annotated bibliography of various articles from newspapers or magazines or from books that might be of interest, and then will be distributed to committee members.

But in that discussion, it also was brought up that other public accounts committees will have independent research staff. And I'm not entirely clear as to their function as, say, distinct from say caucus research staff and how they might be usefully employed.

I asked Ms. Ronyk to hold some discussions with the University of Regina, as one which has a Faculty of Administration. I understand that they have a co-operative work placement program where they try to place students with various employers, whether it's private business or public agencies, for a period of time so that that student might gain some useful experience, and wondered if there was any potential there for the Legislative Assembly to do the same.

I recognize that, you know, as all sectors of society has some responsibility to provide those kinds of opportunities for students. And whether there's some potential here . . . and hopefully again we'll have some report from her next Tuesday on that, and we can get into a discussion on it.

Mr. Rolfes: — Mr. Chairman, I wasn't at the last meeting, but did we, at the last meeting, for the new members, explain the function of the staff that is here?

Mr. Chairman: — Yes.

Mr. Rolfes: — Oh, we did? So the new members then understand the function of everybody else here, of the staff.

Mr. Chairman: — Yes.

Mr. Rolfes: — Okay, good enough. Sometimes we just assume that everybody knows who these people are and what their functions are. Okay. Good enough.

Mr. Chairman: — Also we have some reports from the Provincial Comptroller. Maybe, Mr. Kraus, if you just at this point just want to run through this, and if you think that there are items that there's simply information, identify those and we can leave those. And if there's items that you or the committee feel it would be worthwhile to have future discussion, maybe we can also identify a time to do that.

Mr. Kraus: — Well two of the issues, there was a report on the delegation of authority to purchase investments, that particular item and the one on the expenditure system controls, were issues that were raised last fall. And actually I was to provide papers in the fall when I had prepared them, but we thought that the issues might come up for discussion when the Department of Finance was brought before the committee. And they weren't discussed at that time and we neglected to table them.

So I'm just providing them as information now. I suppose if anybody had any questions, the result of reviewing the information, we'd be happy to answer any questions. I'm not sure there's anything I'd want to say particularly about them.

The other item though that I brought forward was this report on your first and second reports of the Standing Committee on Public Accounts, and this is just one of the things that the comptroller has done for many years for the Public Accounts Committee, is to report on any recommendations by the committee — recommendations which required some action by departments or ourself. I mean, there were many items that you reported on in those two reports that didn't require further action from departments.

But I did identify those that required additional action and I have reported on them. I could talk about them, if you like, unless the committee prefer to look at it and ask questions at another meeting.

Mr. Chairman: — What's the committee's wish?

Mr. Anguish: — Where are you on the agenda? Are we finished point 3 on the agenda?

Mr. Chairman: — Well I've just simply added this one to point 3, so it's another document that's before us.

Mr. Anguish: — That's why I would like to deal with it, and then before we do that we can deal with the agenda. And then if we have time, then let's go back and have the report if there's time to deal with it now.

Mr. Chairman: — Is that agreeable?

A Member: — Agreed.

Mr. Chairman: — It's simply an informal addition of material to the agenda and it can wait.

Let's move on to item 4, consideration of *Public Accounts* and determination of the departments to call.

Mr. Martens: — Mr. Chairman, I think that those are things that we would probably be better off to make a decision once we get the auditor's report. I don't think that you're going to be, and neither are we going to be in a position to make a reasonable assessment and then plan a schedule that's going to give us that opportunity to do that. I think we need to see the auditor's report before we make that decision, and as quickly after we get the report and as you and Mr. Muller can arrange the time, I think that that's the route to follow. And at that first meeting then we could put together what departments we want to call and assign it at that time.

Mr. Chairman: — Any other comments on this? Again, I would point out for those that weren't here, the auditor said that his report was imminent and it might be a matter of days. But then again, it's at the printer, and we've all had some experience with printers.

Mr. Anguish: — I have a question I guess, and that would be, are we going to then conduct meetings, and if so, what are we going to do at the meetings until the auditor's report is tabled in the House?

Mr. Chairman: — That's a good question.

Mr. Muller: — Well I think we kind of decided that we would waive the Thursday meeting. This was my understanding anyway, we'd waive this Thursday's meeting. Next Tuesday we'd deal with this and any other business that might be before the committee. This would give us some direction on what we're going to do when we go to Halifax. Other than that, basically, we were . . . I was under the understanding that we'd kind of play it by ear until the auditor's report was tabled.

Mr. Anguish: — Would you then be putting agenda number 4 on next Tuesday's meeting?

Mr. Chairman: — Yes.

Mr. Anguish: — If the auditor's report has been tabled by then, we would maybe review some of the priorities that we want called.

Mr. Muller: — At the first opportunity of the auditor's report, that's when I think we should set the timetable of what departments we're going to call before the committee.

Mr. Chairman: — Again, there's nothing to prevent us from looking at the *Public Accounts*, in the absence of an auditor's report. And I suppose that if we thought that it might be some months yet before we had a Provincial Auditor's report, we may well want to begin to do that. But the auditor having said that his report is imminent, again, maybe it's best at this point that we simply wait the

extra few days and wait for that.

Mr. Martens: — I think that at the earliest possible convenience, Mr. Chairman, after the auditor's report comes out, we meet with the vice-chairman and arrange a time, and that's the quickest way to expedite it.

Mr. Chairman: — Okay.

Mr. Martens: — After Tuesday then, we'll wait for that to happen if it hasn't happened before we sit.

Mr. Chairman: — Is that generally agreed then?

A Member: — Agreed.

Mr. Chairman: — So what's the committee's wish? Do you want to deal with these reports of the Provincial Comptroller at this time and just review them? Are there any questions on them? Or do the committee members feel that they should be tabled until the next meeting?

Mr. Anguish: — . . . (inaudible) . . . reports on outstanding items of previous Public Accounts Committee?

Mr. Chairman: — Yes. I guess they're all sort of outstanding. Two of the reports were in response to questions at the committee. One of the reports is in response to items that were flagged in our reports to the legislature where the comptroller feels that there has been progress made and wishes to report that, lest the impression be left out there that there are unresolved matters from his point of view.

Mr. Martens: — Mr. Chairman, we just got this today and I know that Mr. Anguish is interested in this because . . . and he was in a little later than the rest of us. I wonder if we could have this as a first agenda item on Tuesday and then deal with it in that way, and we've had a chance to look over it.

Mr. Chairman: — I have a note handed to me by the Provincial Auditor. It says, my report is now resting in my office today. So it's reasonable to assume that . . .

A Member: — Imminent.

Mr. Chairman: — Imminent. Truer words were never spoken.

Mr. Rolfes: — That gives us this week, if it's tabled tomorrow or today. That gives us time to look at it, and by Tuesday, certainly we can really dig into our work.

Mr. Chairman: — Tuesday we can then draw up the . . . In addition to dealing with the Halifax matter and this matter, we can then prioritize departments and then . . .

A Member: — Be off and running.

Mr. Chairman: — Be off and running. Unless there's some feeling that we should be meeting this Thursday to deal with the prioritization of departments and . . .

A Member: — Is it going to be tabled today?

Mr. Lutz: — Well, Mr. Chairman, I will hand it to the Speaker after lunch, and in the past he has put it on the Table the same day that he received it. So I would presume it will be tabled today. I will have it over there.

Mr. Chairman: — So there's a question here. If you feel that next Tuesday's agenda might be too crowded, although it . . . my recollection, it doesn't take that long to prioritize the departments and . . .

Mr. Muller: — I think it will give us ample time to go over the auditor's report, plus we'll kind of prioritize it in our own mind, and I don't think there'll be a great deal of discussion. I mean, the auditor's report might be so good this year that we may only want to pull up two or three different departments.

Mr. Chairman: — Yes.

Mr. Muller: — The rest we may want to let . . . (inaudible) . . .

Mr. Chairman: — There's one other question I just might raise in this context. I note that in the past there seemed to be a series of standard questions which are almost always asked of certain departments. And I'm wondering if there's any efficacy in, at this point, in identifying those standard questions and providing them in written form to departments so that they're advised, they know very clearly what kinds of questions are going to be asked at the committee, at least the standard ones, so that it might help them to facilitate to get information together. And whether there's any sense that if there are standard questions that you want to ask, to give them to myself or to Ms. Ronyk, and we can put them together into a standard question format.

Mr. Muirhead: — I've got no problems with that. Maybe my colleagues have; I don't know. It seems to me last year we did lose some time over some of the departments sitting here, didn't know they were prepared for those kind of questions, and they were always coming back and coming back. I think we lost quite a bit of time over that. So the generalities of questions — I think it's a good idea.

Mr. Rolfes: — Just to comment on that, I agree with your suggestion. Those of us, you know, in estimates, it certainly works in estimates. When the minister and the critic get together, take a look here at the number of questions, give it to them before, it's submitted when you start with estimates. Like last night in Urban Affairs, same thing. Okay, they had submitted the questions before and they went very rapidly. And I think we can expedite our meetings much quicker if that is done. And we know the type of question that's going to be asked anyway.

Mr. Martens: — May I make another suggestion, Mr. Chairman, that in the last session of public accounts we had people responding to only the auditor's report and if you have something from *Public Accounts* then that should be identified too so that they weren't necessarily made aware of responding to them. And so you have to do that too and it would really help a lot, I think, if they knew what you wanted to do.

Mr. Chairman: — Shall we leave it then that if there are

standard questions that you would like asked of each department, that these questions be forwarded to Ms. Ronyk, say by Friday of this week so that she can then put them together in some format and bring them to the committee next Tuesday and share those with us so that we know what the standard questions are and . . .

Mr. Rolfes: — Mr. Chairman, I have to comment here that I don't want to . . . I don't think anybody's under that misconception. That still allows anybody to ask any of those questions.

Mr. Chairman: — Oh yes. Oh yes.

Mr. Rolfes: — Okay, just so that someone doesn't say, well why didn't you put it in a written . . .

An Hon. Member: — No, no. no.

Mr. Rolfes: — Okay, good enough.

Mr. Muirhead: — I think what you're saying is the questions may save us time. That's what you're talking about?

Mr. Chairman: — Right. Yes. So is it agreed then that if there are standard questions that you would like asked that should be or can be asked in advance, that we get those to Ms. Ronyk by Friday so that she can collate them, give them to the committee so we all know what standard questions are going to be asked in advance of the departments.

Are there any other matters you wish to bring to the attention of the committee?

The Committee adjourned at 10:05 a.m.