

## STANDING COMMITTEE ON PUBLIC ACCOUNTS

May 24, 1990

**Mr. Chairman:** — Call the meeting to order. I'd like to just take a few minutes pursuant to the agenda to talk about the guide-lines for public accounts committees in Canada. This is a document that was distributed to members September of last year. And I'd like to just read to the members a brief excerpt from a memo from the executive director of the Public Accounts Committee in St. John's who says that:

Please find enclosed a copy of the guide-lines. Public accounts committees in the various jurisdictions in Canada are presently functioning at different levels. Some are relatively inactive and meet only several times a year, while others are very active and presently operate using most of the guide-lines outlined in this document.

This report was published to provide some guide-lines that would encourage all public accounts committees to move in the same direction and become more active and effective in fulfilling their mandate. This document was adopted as a working document for public accounts committees at the Canadian Council of Public Accounts Committees conference at Halifax in 1988. It was subsequently finished and published for distribution at the conference at Edmonton in 1989.

The members present at the conference received copies and decided it should be distributed to all members of public accounts committees in various jurisdictions in Canada. It was also decided that all members be asked to review this publication and submit comments on it so that it could be discussed at the conference in St. John's in 1990 with the intention of having it accepted by the Canadian Council of Public Accounts Committees.

That's the reason the report has been tabled with you and why the matter is on the agenda.

There are obvious things that the chairman and the vice-chairman can report on; that is we know how the committee functions and what our mandate is, but if in addition to that members have any comments either as a committee or individually they want to make, the vice-chairman and I would be only too pleased to hear them.

**Mr. Muller:** — I was just going to say that, being new on the committee, I don't think I got the copy of that ... (inaudible) ...

**Mr. Chairman:** — Well we'll certainly arrange to get copies for members that don't have them.

**Mr. Muller:** — That'd be the same for Harry and Herb and John.

**Mr. Chairman:** — Okay. We'll certainly arrange to do that, and part of raising it at the meeting is I recognize that members may want to review it in their own time and to make their comments known to the chairman or

vice-chairman on an individual basis, or raise it in the committee if they want, at some future time.

But I did think that it's a document that we would do well to draw our collective and individual attention to it so that we might all benefit from it. And the chairman and the vice-chairman might benefit from any comments you might have.

If there's no further discussion on that topic at this time . . .

**Mr. Lyons:** — What is the position that you will be taking, or you and Mr. Hopfner will be taking in regards to this document in St. John's.

**Mr. Hopfner:** — We're going to give it to the fellows here and then we'll discuss it again.

**Mr. Chairman:** — I might say that . . .

**Mr. Lyons:** — Before you go?

**Mr. Chairman:** — Again the document, and my review of it over the last number of years suggests that it's fairly innocuous and simply reports on and collates the experience of a number of public accounts committees. I think there's very little in the document that members would want to disagree with.

My own inclination is to say that, yes, it's something that can be held up as a guide-lines for a Public Accounts Committee, but recognizing that it does not tie any Public Accounts Committee to observing these guide-lines. Each jurisdiction, as is the case in Saskatchewan, has its own mandate and roles and responsibilities, and I think more importantly, its own traditions and histories that form part of the functioning of the committee.

But again we would be more than pleased to have the comments of any members, either formally at the committee meeting . . . at some future committee meeting, should you feel that it's important, or individually.

Shall I move on to the agenda, or the next item on the agenda, which is planning the agenda for reviewing the auditor's report, and I assume too the *Public Accounts* for the year '88-89?

**Mr. Baker:** — I'm just wondering if we shouldn't give some thought to doing the last that we did first, and kind of get the roll going because we just . . . it's all fresh in our minds, like Education and Health.

**Mr. Anguish:** — You mean that lasted the longest here first?

**Mr. Baker:** — No, the things that we finished up in the last . . . in this session. If we brought them right back in again, it would . . . you know, it's kind of fresh and we could maybe accomplish more by starting with what we just finished because there were some unanswered questions and there were some things that were going to be asked in the new review, I'm just wondering if it would have any merit in bringing in the departments, if we're going to

bring them in, we may not want to bring them all in, but . . .

**Mr. Anguish:** — Well I think it's an excellent suggestion. The only caveat I'd put on that is that WESTBRIDGE be the first one to appear before the committee. There was a request to call WESTBRIDGE and for whatever reason they did not appear, so I don't think we'd have any problem agreeing with Mr. Baker's suggestion, as long as WESTBRIDGE is at the top of the list.

**Mr. Baker:** — Is WESTBRIDGE still subject to come before the committee?

**Mr. Chairman:** — It's up to the committee whenever they want WESTBRIDGE to appear. I wonder if we might get agreement on, at this point, as to the department we want to call and then determine the order in which we want to have them appear before us.

**Mr. Baker:** — I'd like to clarify this WESTBRIDGE thing. Is it a private company that we're going to bring in or is it still subject to . . .

**A Member:** — Is it in the 1989 report . . . (inaudible) . . .

**Mr. Chairman:** — Well the auditor doesn't single out WESTBRIDGE in a specific chapter as was the case last year, although mention is made of WESTBRIDGE in — I believe it's chapter 2, yes — chapter 2 where the auditor talks about corporation accountability. It's up to the committee to decide whether whatever discussion the auditor might have, whether or not the committee wishes to call WESTBRIDGE or any other corporation in that respect.

**Mr. Hopfner:** — Mr. Chairman, regarding WESTBRIDGE, I think the information that the members opposite were requiring has been tabled here. That as always, and I guess you'd have a hard time convincing me as a member of this committee that WESTBRIDGE isn't a private company, and I don't think that this committee's mandate is to bring in private companies. And I guess that argument and debate will go on for quite some time, so I don't think for one moment until it's . . . Others have deemed it differently that we should as a Public Accounts Committee be responsible for determining the fact of whether WESTBRIDGE is private or not.

And I guess for that kind of a debate and . . . we can go on and on and on with that kind of debate. But I see it as the auditor admitting that WESTBRIDGE definitely did not have to be here by the Act, the corporations Act, and I don't believe that for one moment we should waste too much time debating whether they should or shouldn't be here, but whether to begin a process as we did, as outlined by yourself on the agenda here, and discuss that or . . . and as members will note that WESTBRIDGE has not appeared on this as well. So I think probably we should just maintain our particular focus on this reported document that you gave us as chairman.

And I believe if there is information that some members of the committee wishes to know about WESTBRIDGE, I guess probably they have other alternate routes to take for that particular information. May not be as timely for some

particular members to receive that information, for what reason I don't know, but they have rights to enter into and become a shareholder of WESTBRIDGE and obtain any kind of information that's desired.

I don't believe that the committee should be put in that situation where we got to continually debate whether it's right or wrong. I guess if people read the Act, it's spelled out black and white that they don't have to be here.

**Mr. Chairman:** — Before we get to any other speakers, I know that there will be differences of opinion, and these have already emerged in about some of the departments that are here before us. On the other hand, I think that there's substantive agreement, or there will be, on other departments that should appear before us. And I wonder if we might deal with the first, that is to say, the areas of agreement as opposed to dealing in the areas of disagreement.

**Mr. Anguish:** — No, I don't think we can do that. I think we want WESTBRIDGE to appear before the committee, and unless WESTBRIDGE appears before the committee, we'll have this debate for days if it takes days to have it.

**Mr. Chairman:** — Right. The point is that I wonder then if we might take five minutes to at least look at the other departments, and if there's . . .

**Mr. Anguish:** — We don't want to look at the other departments right now. When we resolve the issue of WESTBRIDGE computers appearing before the committee, then we'll proceed to other business.

**Mr. Baker:** — Why don't we bring the Sask Wheat Pool and the Federated Co-op and the Royal Bank in?

**Mr. Anguish:** — Do you have shares in them? Do you have 80 per cent of the shares in them, Harry?

**Mr. Lyons:** — I think Mr. Baker's suggestion is a good one in that given, as Mr. Anguish says, that WESTBRIDGE is the one that's most fresh in our mind, I'm surprised that he would object to it, particularly in light of the following two items.

First of all, on page 8 of the 1988-89 auditor's report, there's specific reference made to WESTBRIDGE corporation as a corporation, a Crown-controlled corporation whose issued share capital is owned by the Crown 50 to 99 per cent, which puts it in not as a private corporation but as a Crown-controlled corporation. In other words, the public's money is involved in it.

That doesn't give me . . . I'm not overly surprised that Mr. Hopfner has taken the position that the public shouldn't be able to look at where their tax moneys have gone. That's not a new position for Mr. Hopfner to take in regards to the Crown corporation.

But it's not just the members of the committee, at least from this side of the table, who are saying that it's a Crown-controlled corporation. I want to refer Mr. Hopfner to the letter of Mr. Lutz, dated December 2, 1988, to Mr. Gerald B. Thom, president, WESTBRIDGE Computer Corporation, 1801 Hamilton Street, Regina,

Saskatchewan. I want to refer him to the second paragraph:

WESTBRIDGE is a Crown-controlled corporation and is subject to an audit examination under The Provincial Auditor Act, either by your auditor, the Provincial Auditor, or both.

I think that's fairly clear; that's a fairly clear position. The Provincial Auditor of the province of Saskatchewan says that the auditor's office has the right to do an audit of this Crown-controlled corporation because of the substantial amount of taxpayers' money which are invested in that corporation.

There is a very, very clear choice here for Mr. Hopfner and the other members of the committee to . . . (inaudible) . . . Either they will say that the taxpayers have a right, that taxpayers of this province have a right to examine how their tax dollars are spent, or they don't. That's the choice when it comes to WESTBRIDGE Computer. The majority of the shares of WESTBRIDGE Computer are controlled by taxpayers' dollars so we all have a share in WESTBRIDGE one way, either directly or indirectly.

And unlike Mr. Hopfner's rich and powerful friends who can go out and afford to spend thousands of dollars to rake off the profits — that again come from taxpayers' dollars considering that WESTBRIDGE is 75 per cent . . . 75 per cent of its business is done with taxpayers' dollars — there are those other people in the province who don't have shares directly in WESTBRIDGE, but who have indirect share because their tax dollars and their utility bills went into providing the great majority of the asset base of WESTBRIDGE Computer Corporation.

So the issue on this, Mr. Chairman, I think is very, very clear. Either the members of the committee will support the auditor's contention that the auditor has the right, and by implication, that the people of Saskatchewan have the right to examine these Crown-controlled corporations, or they don't. That's the issue. There is no other issue before this committee at this time in terms of WESTBRIDGE. I may say the same thing could also be said of Cameco and those other Crown-controlled corporations that the auditor mentions.

So I understand Mr. Anguish will be putting forward a motion to that effect, that we bring WESTBRIDGE. So we will have this debate now and the people of Saskatchewan will see where Mr. Hopfner and his colleagues stand on whether or not they have the right to examine the affairs of the Crown-controlled corporations.

**Mr. Anguish:** — Well I'm just writing up my motion, if you want to wait or if you want to go to someone else and come back to me. It might be a concern if you want to debate this that we have a motion on the floor so maybe you could just wait . . . (inaudible) . . .

**Mr. Chairman:** — We're just waiting for Mr. Anguish. He wants to present us with a motion.

While we're doing that, I might explain that we passed around a copy of the table of contents pages in the auditor's report. The check marks indicate departments

that in my own opinion should be called. The X's indicate departments that, again in my own opinion and pursuant to the comments of the auditor since the report was released, I don't think we need to call. And there's some uncertainty about chapter 5, the agricultural credit corporation. I've had one member indicate to me that he would want to have that one called.

In chapters three and four, which last year we would have taken the position it's something that would have had to have been reviewed at the end of the cycle because the contents of those chapters are something that applied to all departments — that is, the tabling of documents, The Government Organization Act, which speaks of expenditures in excess of \$10,000 and requiring certain kinds of approvals.

But again, it's up to the committee whether they want to deal with any of these departments. But I simply point that out and we'll hopefully get back to that. And you may want to take a quick look at that to see if there's departments that you want called that are not on the list.

**Mr. Anguish:** — Yes, Mr. Chairman, I put forward a motion and the motion will read as follows:

Whereas WESTBRIDGE Computer Corporation is a Crown-controlled corporation with 80 per cent of the shares held by the Government of Saskatchewan as at April 1, 1989; and

Whereas WESTBRIDGE Computer Corporation was referenced in the 1987-88 auditor's report and the 1988-89 auditor's report;

Be it resolved that WESTBRIDGE Computer Corporation be called before the Public Accounts Committee.

**Mr. Chairman:** — The motion is in order.

**Mr. Anguish:** — Well I think it's important that we call the Crown-controlled corporation before the Public Accounts Committee. There is a substantial investment of taxpayers' dollars, and Mr. Lyons has already made some of those arguments very capably.

I believe that the prospectus that was filed with the Toronto Stock Exchange showed a value of Saskatchewan government, Saskatchewan assets going into the company, of some \$51 million. I further would point out that the government owned 2.78 million shares as at the beginning of the fiscal year which we are currently setting the agenda to review before the Public Accounts Committee. By the auditor's Act, The Provincial Auditor Act, they have every right to call Crown Corporation Committee's audits, to do their examinations and what they feel necessary to make sure that they have complied with the expenditures and the Acts and regulations that would govern a company that's a Crown-controlled corporation.

And I think if members of the committee don't want someone like WESTBRIDGE Computer Corporation coming before the Public Accounts Committee, they should change The Provincial Auditor Act, if that's what

you want to do.

But I think that it's of the utmost importance when you have large sums of taxpayers' dollars — the amount shouldn't be that important but in this case they are large sums — to have such a Crown-controlled corporation appear before the Public Accounts Committee.

I mean we can't be holding equity positions in such Crown-controlled corporations if they're not accountable to those that are the major investors in the corporation. And in this case the major investor in WESTBRIDGE Computer Corporation is the Government of Saskatchewan, and therefore that is why it's a Crown-controlled corporation.

And the only way that this Crown-controlled corporation could not be called before the Public Accounts Committee is if the government members block that from happening, as they did in the 1987-88 review. And I ask you to have some reflection on that. It may serve you well temporarily for the time, but it certainly does not serve the functioning of this committee very well over a period of time, regardless of who's in government.

And I don't know why you would want to avoid calling WESTBRIDGE Computer Corporation before the Public Accounts Committee so we have a chance to examine the expenditures and the way in which the \$51 million in assets of the provincial government have been utilized.

Another point that Mr. Lyons brought out that I think is very compelling that we call WESTBRIDGE Computer Corporation before the committee but wouldn't be the main reason — the main reason is because we have every right to do that because it is a Crown-controlled corporation — but the other one is that they have almost a total monopoly on the computer work that's done by the provincial government. If I'm not mistaken, I think something in the area of \$90 million a year? — something in the area of \$90 million a year is paid by government departments and agencies to WESTBRIDGE Computer Corporation for the work that they do on behalf of the government. And when they're in a monopoly position like that, I think it's important that we know that we're getting the best value for our dollar that we can possibly get.

The government makes moves towards privatization but it's privatization by monopoly. I don't recall the computer services of the Government of Saskatchewan or any of its agencies being put out for public tender so other computer companies within the province could have a chance to show their worth in dealing with the Government of Saskatchewan, in terms of their abilities to perform the computer work necessary, and likely at a very cost-competitive rate for doing that.

So based on the fact that this is a Crown-controlled corporation, 80 per cent of the shares at the beginning of the year that we're about to review; and secondly, that they have a monopoly on \$90 million a year in work done for the Government of Saskatchewan departments and its agencies, I think that it's imperative that the committee call WESTBRIDGE computer before us.

**A Member:** — Fundamental principle.

**Mr. Anguish:** — I mean there is a fundamental principle of democracy and there is also . . . (inaudible interjection) . . .

**A Member:** — Why don't you write his speech for him?

**Mr. Anguish:** — Thank you, Mr. Swan. I've never needed anybody to really write a speech for me; it comes out all right on its own.

I would think that members on the committee, instead of blocking and trying to hide whatever it is they're trying to hide, would want WESTBRIDGE Computer Corporation to come before the committee. And I place that . . . (inaudible interjection) . . . What's garbage, Mr. Britton? What's garbage? Explain yourself.

**Mr. Britton:** — You could have done it in two minutes, but you go on and on and on. It's just . . . You must not like the sound of your own voice.

**Mr. Anguish:** — What's the matter? You making cartoons . . . (inaudible) . . .

**Mr. Britton:** — No, I'm just enjoying myself.

**Mr. Chairman:** — Where are we at in . . .

**Mr. Anguish:** — You look like you're enjoying yourself immensely.

**Mr. Chairman:** — Where are we at on the debate on the motion?

**A Member:** — Something wrong?

**A Member:** — About seven pages.

**Mr. Anguish:** — I have nothing further to say.

**Mr. Hopfner:** — Thank you, Mr. Chairman. Mr. Chairman, regarding some of the remarks that were made, I'd just like to indicate that I had previously responded to some of it.

But regarding the basic fact of what Mr. Lyons has been indicating here this morning of the letter to Mr. Gerald B. Thom from Mr. W.G. Lutz where Mr. Lutz had indicated that his belief was that WESTBRIDGE is a Crown-controlled corporation and is subject to an audit, I guess every corporation is subject to an audit, but I'd like to read that answer into the record that was sent back to Mr. Lutz, and it goes as is:

Following my discussions with Mr. Heffernan of your office, Mr. Thom has asked me to respond to your letter to him dated December 2, 1988.

We have received legal advice that, in the absence of any special legislative provision, you have no obligation nor right to audit the accounts of a Crown Controlled Corporation such as WESTBRIDGE. To our knowledge, there is no such special legislation.

WESTBRIDGE is a public company, subject to the Saskatchewan Business Corporations Act, the securities legislation of Ontario, Manitoba, Saskatchewan, Alberta and British Columbia and the regulations of the Toronto Stock Exchange. These legislative and regulatory frameworks provide for equal rights and privileges of all shareholders, including the right to appoint auditors, the right to receive their reports and the right to meet with the appointed auditors.

The shareholders of WESTBRIDGE have appointed Thorne Ernst & Whinney, Chartered Accountants, as auditors of the Corporation. They have acted in that capacity for the year ended March 31, 1988 and continue to do so. We believe that to recognize another auditor's reporting responsibilities or obligations to a distinct shareholder or group of shareholders would be contrary to the interests of all shareholders as a group.

We believe that this position reflects the intention of the Province of Saskatchewan expressed in a letter dated October 24, 1988 from the Premier to the Chairman of the Board of WESTBRIDGE. The Premier stated "I wish to confirm that the position of the Government of Saskatchewan in respect of its holdings of common shares, will be that it will deal with its shares as an investor, and not as a manager."

Mr. Chairman, that motion that Mr. Anguish has put forward to the accounts committee, in all due respect to Mr. Anguish, that particular type of a motion has a definite reflection on all auditors in Saskatchewan as well as all auditors across this country. All auditors, respective of who they report to have to follow professional guide-lines. We've been through this in this committee. And WESTBRIDGE Computer Corporation has been duly audited by appointed auditors. All that is required is for the members opposite, or if there is any concerns of the way the company is being run, is for them to go to the meeting as a shareholder and ask any questions.

And if they would read further into the information that we've got before us, that a member is entitled to meet with the auditor as a shareholder and ask any specific question of that auditor. I don't know why we have to continue on. I think probably the reason is maybe more philosophical than actually a fact-finding mission here of really wanting information.

From remarks made from the member from The Battlefords and indications of his lines of questioning in the Assembly, he's trying to bring those lines of questioning into this committee, and it's almost beginning to be a repeat of last year when we were trying to get into the agenda of the '87-88 report and finish that off, and it's going to begin to run amuck.

I think probably, Mr. Chairman, that we all have to recognize that there are certain mandates of a committee, and the mandate of this committee — there is none to be given them in calling WESTBRIDGE forward.

Again, I would ask the member from The Battlefords just to look at the fact of . . . and to accept the fact that WESTBRIDGE Computer company has been duly audited. There are professional auditors in this province that are more than qualified to do those audits. And being a public corporation, you're entitled to that information as shareholder and so that there is no outside . . . well I'll just leave it at that. I guess probably we could go over it and over again.

**Mr. Muller:** — Well I just wanted to make sure that this other letter that was written back to Mr. Lutz was read into the record, and Mr. Hopfner has already done that. So as far as I'm concerned, we could call the question.

**Mr. Chairman:** — Can I ask you to take the Chair for a minute?

**Mr. Van Mulligen:** — We have a request by Mr. Anguish which, if one reads the legislation which was only recently amended, the legislation governing the Provincial Auditor, The Provincial Auditor Act, Mr. Anguish's request by way of motion, it seemed to be a reasonable one.

If one looks at the legislation — and a copy of it is appended to the auditor's report in the interpretation section — it says:

(That a) "Crown-controlled corporation" means a corporation that is not a Crown agency and that has less than 90 per cent and more than 50 per cent of its issued and outstanding voting shares vested in the Crown;

In discussing duties and powers, the Act states:

The Provincial Auditor is the auditor of the accounts of the Government of Saskatchewan and shall examine all accounts (let me just underline that, all accounts) related to public money and any accounts not related to public money that he is required by an Act to examine (etc.) . . .

Further on under duties and powers, it states that:

At the end of each fiscal year, the provincial auditor and every appointed auditor shall prepare a report on the results of all examinations that they have conducted of departments of the Government of Saskatchewan, Crown agencies, and Crown-controlled corporations . . .

Now if you look at the Act, it seems clear that the Act, and one would assume the government and the Legislative Assembly in interpreting the Act, that whatever else may govern the affairs of WESTBRIDGE, this Act is clear that an audited financial statement and any necessary opinions shall be put before the Legislative Assembly. WESTBRIDGE said it's not so. So in that context I view Mr. Anguish's motion to be a reasonable one.

Now if the government is backing down to the opinion of the vice-president of finance for the WESTBRIDGE Computer Corporation, as would seem to be the case if

one reads the January 17 letter that Mr. Hopfner read — if it's the government's opinion that, no, WESTBRIDGE is a public company subject to The Business Corporations Act, the securities legislation, the regulations of the Toronto Stock Exchange and the like, that that's sufficient for us — then I think the government needs to go a step further and that is to amend the Act which governs the Provincial Auditor.

The government, cannot say in legislation, on the one hand, the auditor shall examine all public money and make it clear that the auditor — whether it's the Provincial Auditor or whether it's an appointed auditor — shall provide a financial statement and opinions and reservation, as the case might be, to the Legislative Assembly. It shouldn't say that on the one hand, and then on the other hand say that, well we agree with you WESTBRIDGE and therefore we want to take the position that we're not going to act any differently than any other shareholder.

Point number one. I'm prepared on the basis of the legislation that I see before me to say that it's a reasonable request, and that if a member wants WESTBRIDGE called — and I don't think there's any denying that there is significant questions about WESTBRIDGE and its activities — but if there's a request by a member that WESTBRIDGE should be called, I think it's a reasonable request.

Secondly, if the government wants to take the position that we are to receive or we are to be treated no less or differently than any other shareholder that might have a share in WESTBRIDGE, and if that's all we're entitled to, then I might say that as . . . that we the people who own, by the auditor's comments, 80 per cent in 1988 and perhaps 60 per cent now, that we the people receive significantly less information than a person who owns one share. And it begs the question of we the people who own the shares not getting the information, and that is not satisfactory to say to the people that you have to buy a share to get the information yourself because we the people own 60 per cent of the shares.

It begs the question then: what reporting mechanism does the government have on behalf of the people, or the Legislative Assembly on behalf of the people? What reporting mechanism they have to the people about the shares that are being held on behalf of all the people, so that the people, all of the people, at least have the same information that any shareholder of WESTBRIDGE might have, and what reporting mechanism is there?

First of all I'm inclined to support the motion, Mr. Chairman, because I think that it fits with The Provincial Auditor Act. Secondly, if it's the government's intention that WESTBRIDGE and other Crown-controlled corporations should not now be held accountable, then I think it needs to go the next logical step and that is to change the Act.

Furthermore, if it's their intention to change the Act and to take the position that we should not be entitled to any more information than any other shareholder of WESTBRIDGE, then it begs the question of, well how come we're not getting . . . or we, as representatives of the

people, are not getting at least the information that a shareholder is getting? We should have the right and they should then begin to work out new reporting mechanisms. We don't have those.

So there is something seriously lacking here in terms of the government's position, and that is a consistency and a logic that one would demand of the government in a case like this where significant public moneys are involved.

And, therefore, I would support the motion, Mr. Chairman.

**Mr. Chairman:** — Ready for the question?

Is it the pleasure of the committee to adopt the motion?

In my opinion the no's have it.

**Mr. Anguish:** — I want a recorded vote.

**Mr. Chairman:** — A recorded vote.

**Mr. Anguish:** — I want a recorded vote on the record.

**Mr. Muller:** — I mean, I think it was unanimous.

**Mr. Anguish:** — That's why I want a recorded vote, so you people can't play games. I mean, you break the law; you won't follow your own Act, and by your majority on the committee, you block due process. You might as well abolish the Public Accounts Committee.

I think the four of you are indespicable . . .

**Mr. Chairman:** — Let's stick to the matter at hand, the agenda.

The record will show that some members voted . . . one member voted for the motion.

**Mr. Anguish:** — Mr. Chairman, I want the members named as to how they vote in the recorded vote.

**Mr. Chairman:** — That's in order. Yes, we'll do that.

**Mr. Anguish:** — I would ask you to survey the members to ask them how they vote on this motion.

**A Member:** — If two members stand and ask for a recorded vote, we could get it.

**Mr. Anguish:** — Well you expert on the rules, this is not the Chamber.

**Mr. Chairman:** — The members will say yea or nay on the motion.

## Yeas

Anguish

## Nays

Britton

Swan

— 1

Hopfner

Muller

— 4

**Mr. Chairman:** — The motion is lost by a vote of four to one.

Carrying on with our consideration of the agenda . . . Perhaps before we do that, I just wanted to come back to . . . I know that the motion is clear, but what doesn't seem to be clear is the government's . . . or the fact that we seem to have different interpretations of The Provincial Auditor Act here and whether committee really feels that's something that might be brought to the attention of the government at some appropriate point in the Legislative Assembly.

**Mr. Anguish:** — Mr. Chairman, I'm going to be leaving the committee, and I would ask you to count the numbers. When I leave, you will not be quorum, and I submit to you, you cannot conduct official business.

**Mr. Muller:** — Oh yes, we can run a meeting without quorum, but you can't have votes.

**Mr. Anguish:** — You can't have motions; you can't have votes.

**Mr. Chairman:** — That's right. We can conduct . . .

**Mr. Muller:** — But we can set the agenda. We can set the agenda for how we're going to bring . . . (inaudible) . . .

**Mr. Anguish:** — There's a quorum back; I'll stay.

**Mr. Chairman:** — Again just on that, Mr. Muller is right. We don't need a quorum to conduct business. We simply need a quorum to hold votes and . . .

**Mr. Muller:** — Yes, you can set the agenda without quorum.

**Mr. Britton:** — Mr. Chairman, if you open up the motion, and I will . . .

**A Member:** — No he didn't open it up.

**Mr. Britton:** — Well you opened up the comments. You said that it was a . . . it seemed to be a, you know, a discussion.

The reason I say no to the motion is the same reason as I've opposed it in the other estimates before is that I personally would like to see the legal point of view settled. And if that is settled, then I would then have no problem with it. But I don't think that there's a legal disagreement, and I think that is why I'm say. So yes there is a disagreement as to the interpretation.

**Mr. Anguish:** — I'm very glad you brought that point up, Mr. Britton, because I believe, unless I'm mistaken, that the legal opinion has been resolved. And it's been resolved in favour of the auditor.

**Mr. Britton:** — No, no.

**Mr. Anguish:** — Well I understand . . .

**A Member:** — The debate is over on that.

**Mr. Anguish:** — He started the debate on it. I'm responding to what it was he said. Okay? He justified his vote in the committee, and I will offer my rebuttal to what he did to justify his vote. And I ask the auditor . . .

**Mr. Chairman:** — Order, order! The Chairman started all this by simply throwing out the question that I think the committee may want to deal with. Whatever the vote is on the motion, there is still to my mind a significant question out there.

And Mr. Britton says that yes, there's some disagreement with how that should be handled. I still think that it's a significant question that the committee at some point, whether it's now or later, may want to deal with. Mr. Britton offered his comment; I'm prepared to let Mr. Anguish offer a comment and others if they want to.

**Mr. Anguish:** — I would ask on the basis Mr. Britton has put out, is that there's a legal dispute here between a couple of lawyers as to whether or not the public has the right to information on WESTBRIDGE through the Provincial Auditor. Is that, that's correct?

Has there not been a resolve to any degree, Mr. Auditor, on the legal opinion? And in fact, have WESTBRIDGE not found that their legal opinion was not necessarily correct and have provided you with information that in the previous year under review was not being provided to you?

**Mr. Wendel:** — Mr. Chairman, Mr. Anguish, as noted in Appendix III of the 1989 annual report, I can advise that I have now received the report from WESTBRIDGE Computer Corporation for the years 1988 and 1989. They have not yet assessed . . . (inaudible) . . .

**Mr. Anguish:** — Well I would submit to Mr. Britton and members of the government side on this committee that that dispute has been resolved, and WESTBRIDGE Computer are now co-operating with the Provincial Auditor. So the legal opinion that they had is no longer contradictory legal opinion because obviously WESTBRIDGE Computer Corporation are providing the information requested by the Provincial Auditor.

How can you say no to that? That's fact. That's fact. The auditor has just testify that the information requested . . . (inaudible interjection) . . . well you've just heard it, if you'd open your ears, you could hear him say that.

**Mr. Britton:** — I've heard it but I would like that in front of me, Mr. Anguish.

**Mr. Anguish:** — What would you like in front of you?

**Mr. Britton:** — I'd like that report. I would like the 1989 report.

**Mr. Anguish:** — Why didn't you bring it with you?

**Mr. Chairman:** — We have additional copies here.

**Mr. Anguish:** — Would you like to read the '89 report?

So the dispute has been resolved. If that's the basis on which members voted against having WESTBRIDGE come before the Public Accounts Committee, then we should reconsider. And you should reconsider your vote on the motion. Mr. Britton said that the basis was that there was a legal dispute. Until that was resolved, then he would not want WESTBRIDGE coming before the committee.

Well the legal dispute has been resolved, and to witness that is the fact that the auditor has received information about WESTBRIDGE now, in his possession. However, he was blocked from having that information in 1987-88, based on a legal opinion. Now if he has received that, obviously there's been a change in the legal opinion, either from the counsel for WESTBRIDGE Computer Corporation or someone in government has instructed WESTBRIDGE to supply the Provincial Auditor with information about WESTBRIDGE Computer Corporation.

And if that's what you're basing your vote on to stop WESTBRIDGE from appearing here before this committee, I would ask members to reconsider that, Mr. Chairman.

**Mr. Chairman:** — Is that a motion to reconsider?

**Mr. Anguish:** — And I so move.

**Mr. Swan:** — Mr. Chairman, we had a motion; we debated the motion; we voted on the motion. And I believe that you are not following any rules of this committee to bring the same motion back. I move that we get on to another subject.

**Mr. Anguish:** — Well, he qualified your vote for you. He said that the reason . . .

**Mr. Swan:** — He qualified my vote?

**Mr. Anguish:** — Well he's the only one who spoke on that topic.

**Mr. Swan:** — Well that's fine, but you don't have to qualify your . . .

**Mr. Anguish:** — Well he qualified it for your committee, for your side.

**Mr. Swan:** — No, he didn't.

**A Member:** — You missed the point.

**Mr. Anguish:** — Oh, what are your reasons? Just because you don't want WESTBRIDGE to appear here?

**Mr. Muller:** — The motion in point, Doug, is not before the committee.

**Mr. Anguish:** — The motion isn't the issue. The issue is you people blocking WESTBRIDGE from coming before the committee, when there's every right of this committee to have WESTBRIDGE appear before us. And you continually block information from the Public Accounts

Committee.

**Mr. Swan:** — You aren't recognized.

**Mr. Anguish:** — I don't have to be recognized. The chairman is consulting with the Clerk. I thought we were having a gentlemen's discussion, Mr. Swan.

**Mr. Chairman:** — It's 9:30. Let's take a break. We'll come back in five minutes.

The committee recessed for a short period of time.

**Mr. Chairman:** — I call the meeting back to order. I'd like to just say that in reviewing *Beauchesne's* it states in section 593 that:

To rescind a negative vote, except on the different stages of bills, is a proceeding of greater difficulty because the same question would have to be offered again. The only means, therefore, by which a negative vote can be revoked is by proposing another question similar in its general purport to that which has been rejected but with sufficient variance to constitute a new question.

I'd also like to point out to the members of the committee section 762, which states that:

Proceedings in the committees are more relaxed in nature than those in the House as the requirements which must be observed in the Chamber are not so strictly enforced when Members sit as committees.

It's my feeling that if matters are raised that are significant, then members should take the opportunity to point this out to the committee and we should not lose sight of that. And we should not feel bound by the strictures that members find themselves limited to in the House, but that we should look on the committee that we have an opportunity to be more relaxed and to discuss items.

So in terms of the question that was dealt with earlier, if any member wants to put forward another motion that has sufficient variance to constitute a new question, the chair would entertain any such motion.

**Mr. Hopfner:** — Is that a new question, Mr. Chairman? Be specific on that. A new question or a similar question?

**Mr. Chairman:** — It says that, "another question similar in its general purport . . ." that is, to have WESTBRIDGE before us . . .

**Mr. Hopfner:** — How similar?

**Mr. Chairman:** — Well that's the question. Why don't you wait and see? But again, I'm saying "similar in its general purport to that which has been rejected but with sufficient variance to constitute a new question."

Now just on that could I ask the auditor, are you saying that . . . you state in Appendix III that audits not completed, and you list . . . you say that: "The following audits are not fully completed at March 9, 1990:"



including the WESTBRIDGE Computer Corporation, March 1988 and 1989. You're stating that notwithstanding that these people have in fact now begun to provide you with the information as stated in the Act.

**Mr. Wendel:** — Mr. Chairman, yes they have provided the reports that we asked for.

**Mr. Chairman:** — So in your opinion that even though the process is not fully completed they are now, in your opinion, fulfilling the requirements of the Act.

**Mr. Wendel:** — Yes.

**Mr. Hopfner:** — Well that's why I want it on here. You see, Mr. Chairman, that was the only question that had to have been asked, but that information is not public to this committee and we've got no right to call on information that's not set forth with the auditor's report. If there's an agreement of information now between the corporation and the auditor, I guess we wait for that particular information to come before this committee, whole or part.

And if you would have read into the letters and on to Mr. Lutz and the general auditor's reports for seeking information and the various unsigned standard wordings or expressions of an opinion or compliance to a specific authorities and all these kind of things, these are fact-finding questions of an auditor, I take it. In those you would find that they were seeking any or some of the information that they felt they might be able to release to the Provincial Auditor's department, and so I don't believe it's right for us to be discussing something and having questions asked of members that are not willing to keep some decorum in this committee at this point, and wait so that we can all have an equal opportunity to assess all informations that have been given to the auditor and wait for his particular report to this committee.

I guess probably we can continually debate different motions, but it's not on the agenda. Here's the agenda and we should be dealing with that, and I don't think we're going to be prepared to stray from the agenda. I can well be assured that, or assure you people that if the auditor has and WESTBRIDGE have complied with their particular agreement, we're going to see that in next year's report. There's absolutely no statements or questions to be asked regarding that because it's just not been viewed in whole by the Provincial Auditor of the information that was qualified by WESTBRIDGE to pass on to the auditor from WESTBRIDGE's auditor.

You know, we're just going back and forth here, and we're not going to get into the '88-89 report if we don't do away with the idea. I will not change my opinion of not bringing forward WESTBRIDGE because they're not . . . it was deemed, and there wasn't agreement and those agreements of what kinds of information were set forth was not in the year under review. And that's the mandate of this committee: to deal with the particular year under review. I'll still live by that. So we can . . . so this committee can operate and function in the expedience that's required by the public of Saskatchewan. That's the way we're going to have to deal with this.

Mr. Anguish, in all due respect, I guess probably going to have to hold on to his patience. We should be dealing with the report as you had set out to this committee, and although some members would like to bring in the Saskatchewan Wheat Pool and co-operatives and all other kinds of successful corporations and rake them maybe over the coal, I mean that's . . . you were talking of a wide variance and allow the different members to be able to bring anything and everything to this committee. I don't particularly buy that as a suggestion or . . . and I think we should stick to the auditor's '88-89 report and we will get into '89-90 very shortly and as time progresses and some of those informations to members opposite are of this committee are looking for. Well maybe WESTBRIDGE would find it in their heart to reach all, some or all, of their concerns.

**Mr. Chairman:** — I just want to say that I don't sense that any members are wanting to bring in the Saskatchewan Wheat Pool or Bronco's plumbing and heating or Elvira's Flower Shop in which the provincial government has no shares whatsoever. I don't sense that but I want to ask . . . I ask this because questions of what should or should not or can or cannot be considered by the committee are not insignificant questions.

It would help the chairman greatly to know in discussions such as this just what is meant by certain points and I want to ask you: are you saying then that if the auditor says to the committee that an audit has not been completed — that is to say that it is a Crown-controlled corporation pursuant to the Act — they have begun to provide information pursuant to the Act but not all of the information is there yet for him to be able to offer a sound opinion at this stage, that the committee should not call that corporation in to ask him why isn't this completed? And any other related questions to the audit for that year? I'm trying to understand this. I don't know . . . I'm not clear now on what you're saying . . . (inaudible interjection) . . . But this is a new report.

**Mr. Hopfner:** — No, they don't have an audited report.

**Mr. Chairman:** — But that's the question. If a corporation is not providing the information as is required by the Act, is it not legitimate then to ask him why aren't you doing this?

**Mr. Britton:** — You have a motion that was defeated. Now you opened it up to comment. There was some comment. As far as I'm concerned, you are now opening it up to debate and I think you'd better get something on the table, either that or get on with the job.

**Mr. Chairman:** — Well, I appreciate your comments, Mr. Britton, but again the chair is genuinely concerned about what direction the committee should take in terms of agenda. The chair has a very significant role to play in terms of setting, agenda for the committee.

**Mr. Britton:** — You've set your agenda.

**Mr. Chairman:** — And the vice-chairman. So I think it's legitimate for me to ask these questions.

**Mr. Britton:** — I don't think so.

**Mr. Chairman:** — And I will not be pushed. I will not be pushed, Mr. Britton.

**Mr. Britton:** — Well I know you won't be persuaded either, then.

**Mr. Chairman:** — In any event, I'm prepared to go on to other items of the agenda.

**Mr. Anguish:** — Well in light of the government members expressing some qualification on their vote that they would deal with it differently if the legal opinion's been resolved, and further that the legal differences have been resolved. In fact, the auditor has received information in the year under review that was previously blocked in the '87-88 public accounts.

I'd like to put forward a motion, because I believe that government members . . . there may be some indication that they'd be willing to change their vote, since it's confirmed in The Provincial Auditor Act that he should have every right to that information. And secondly, that it's a Crown-controlled corporation — 80 per cent of the shares, as of April 1, 1988, being held by the province of Saskatchewan.

I would put forward a motion:

Be it resolved that the first order of business in review of the 1988-89 auditor's report be WESTBRIDGE Computer Corporation.

I so move.

**Mr. Chairman:** — I find the motion is not in order.

Earlier I indicated that the only means, and I quote again from *Beauchesne's*:

The only means, therefore, by which a negative vote can be revoked is by proposing another question similar in its general purport to that which has been rejected but with sufficient variance to constitute a new question.

The previous question that was defeated said:

Be it resolved that WESTBRIDGE Computer Corporation be called before the Public Accounts Committee.

This motion states:

Be it resolved that the first order of business in review of the 1988-89 auditor's report be WESTBRIDGE Computer Corporation.

To me, that doesn't suggest sufficient variance. The member may want to look at that question again to see if there are grounds of sufficient variance that might be ruled in order, but the motion, as it stands, is not in order.

**Mr. Anguish:** — Well then, Mr. Chairman, I go back to the vice-chairman's comments. I think it's incumbent upon you to define what sufficient variance is. Mr. Hopfner

asked you that and I now ask you that. My motion certainly varies from the original motion, and I'm asking you, in your judgement, what degree of variance does a new motion have to have for you to allow it to be in order?

I think it's only fair that you give us the guide-lines that you're using to tell us where your judgement line is drawn as to whether or not it's sufficient variance, Mr. Chairman.

**Mr. Chairman:** — It's hard for the chair to say . . . the chair can't make that decision. But again the motion as it reads is very similar to the previous motion.

**Mr. Muller:** — The chair makes the decision after the fact.

**Mr. Chairman:** — The words are "sufficient variance", and to me that's not sufficient. I think that if the motion, as an example, if you're asking the chair were to say . . .

**Mr. Muller:** — The chair has to make his judgement after the motion has been moved.

**Mr. Chairman:** — There should be a substantive element to distinguish it from the other motion.

**Mr. Baker:** — Mr. Chairman, because we're in a relaxed mode, I wonder if I could make a comment.

I might suggest that we deal with this, if in fact the auditor has some negative comments in the next annual report as to whether they complied fully or whether there's a problem, we can have a look at it in the next annual report. Until that time comes along, we don't know whether they complied, whether the auditor had any concerns or not.

So I'd just like to see us get on with the balance of the agenda, and if the auditor has some concerns in his next annual report that they didn't comply, or there was some evidence that he felt should be brought forward and looked at in depth, then let's do it at that time.

Right now we're dealing with a situation where we haven't got any background from the auditor. We haven't got anything laid before us that may or may not look like there is a problem there. And when the auditor reviews what they've submitted, and he will either be satisfied or he'll raise some concerns. And if in fact he raises some concerns, then we can deal with it as to the concerns that he's outlined and we can bring them in and go through it.

And I think until that occurs, we as a committee really are kind of chasing rainbows if we don't have some background work done on it and laid out before us as to what the problem may or may not be or if there is any.

**Mr. Chairman:** — Certainly that's the way the committee usually proceeds, but that is not always the case. We note that last year for example, the committee had brought before it departments which were not referenced at all in the auditor's report, simply because the committee had questions as to public accounts spending by the officials in that department.

So item need not necessarily, in my view . . . the auditor

doesn't need to raise a concern or a problem for the committee to call that department before us. And I just say that.

**Mr. Baker:** — I can appreciate that. I think if there is a problem though that he brings forward, it's certainly a lot easier for us as a committee to deal with the problem if he's recognized it, gone through and explained it, and can answer questions on it. At the moment, from what I gather, that he hasn't completed his, looked at it, probably wouldn't be in a position to answer questions fully.

**Mr. Chairman:** — All I'm saying is that we need not be guided solely by what the auditor says or does or doesn't say or doesn't do.

**Mr. Baker:** — I listened carefully to the auditor's comment, and said that they had complied but he had not dealt with it and gone through it at the moment. So pretty difficult for him to be up to speed on it if he hasn't had an opportunity to complete his work. I'd just like to see us move on and get some constructive work done here.

**Mr. Chairman:** — As to the agenda for the coming year . . .

**Mr. Anguish:** — Mr. Chairman, in light of what's gone on and still some hope that the government members will not block the due diligence of the committee in examining the *Public Accounts* and the auditor's report. I'd like to put forward a motion, and the motion would read as follows:

Be it resolved that the first order of business in review of the 1988-89 auditor's report be WESTBRIDGE Computer Corporation so that they may answer questions arising from the 1987-88 auditor's report.

**Mr. Muller:** — Well that's not the year under review.

**Mr. Anguish:** — Well you blocked the year under review.

**Mr. Muller:** — We dealt with that prior . . .

**Mr. Anguish:** — No we didn't.

**Mr. Muller:** — Sure we did.

**Mr. Anguish:** — You used your majority on the committee to block it.

**Mr. Muller:** — We dealt with that question before, Mr. Chairman . . . (inaudible) . . . point of order.

**Mr. Anguish:** — No, we didn't deal with it. We're attempting to deal with it and you don't want to deal with it.

**Mr. Muller:** — That specific question was dealt with last year.

**Mr. Anguish:** — No, it wasn't.

**Mr. Muller:** — Sure it was.

**Mr. Anguish:** — You blocked WESTBRIDGE appearing in the year that we were under review and during the last committee meetings for '87-88.

**Mr. Muller:** — We've already had the report to the legislature and we've already dealt with it that we would not do them concurrently. Do any departments confront me now?

**Mr. Anguish:** — Why don't you just call WESTBRIDGE before the committee?

**Mr. Chairman:** — Again I would find the motion not in order.

**Mr. Anguish:** — On what basis, Mr. Chairman?

**Mr. Chairman:** — Say that on the grounds that whereas a previous motion said:

Whereas WESTBRIDGE Computer Corporation was referenced in the '87-88 auditor's report, in the '88-89 auditor's report, be it resolved that WESTBRIDGE Computer Corporation be called before the Public Accounts Committee.

This motion says:

Be it resolved that the first order of business in review of the '88-89 auditor's report be WESTBRIDGE Computer Corporation so that they may answer questions arising from the '87-88 auditor's report.

And again in my opinion, that is not sufficient variance. I might say though, that it raises the question as to whether or not in planning the agenda for the '88-89 auditor's report and the public accounts, whether the committee can go back to a previous year.

And I might say that in my opinion, that once a report has been referred by the Legislative Assembly, it is for ever in the possession of the committee, notwithstanding the fact that the committee may make a report to the Legislative Assembly. Previous reports are still before the committee, are permanently before the committee and the committee should have the right . . . reserve the right, if it feels it's necessary, to go back to some previous year to review something if it feels that it's significant.

But again, this particular motion I would find not in order.

**Mr. Hopfner:** — Mr. Chairman, can we get on with the agenda now?

**Mr. Chairman:** — Yes.

**Mr. Anguish:** — No.

**Mr. Chairman:** — We are dealing with matters of the agenda but . . .

**Mr. Anguish:** — Mr. Chairman, in light of I think the government members of the committee at any moment now are going to want to agree with calling

WESTBRIDGE before the Public Accounts Committee, I would put forward the following motion:

Be it resolved that the second order of business in review of the 1988-89 auditor's report be WESTBRIDGE Computer Corporation to answer questions why it has not completed its audit for 1988-89.

**Mr. Chairman:** — I find this motion is in order. The reason I say that is that it states that the purpose of calling WESTBRIDGE is to answer questions why it has not completed its audit for 1988-89. And to me, that is sufficient variance with the previous questions which did not specifically state the reasons for calling WESTBRIDGE before us. And therefore I would rule that this particular motion is in order.

**Mr. Lyons:**— Well unfortunately having missed most of the substance of the first debate, Mr. Chairperson, having to attend the Crown Corporations Committee, I want to perhaps reiterate some of the points that were made earlier on that I did hear — and that is the right of the public to know. And the refusal of the members opposite to agree with that in principle is scandalous, is just an absolute scandal.

The people of this province, in our view, have the right to know how their tax dollars are being spent, and have the right to have it audited by a recognized . . . by the Provincial Auditor, recognized as the person who's going to see that the tax dollars are spent according to the laws of the province.

And for the members opposite to refuse to go through that process just doesn't make any political sense, let alone any kind of common sense, common sense in terms of dealing with what is obvious — a large investment by the province, by the taxpayers of this province, and a large stake in a corporation which we own 80 per cent as of April 1, 1988, and which has suffered a significant loss, which has suffered a significant loss in the last fiscal year.

Why they would want to hide behind a legal opinion put forward by a company that obviously doesn't want to be audited by the Provincial Auditor, that doesn't want to fall under the light of public scrutiny, that doesn't want to have its affairs examined by elected representatives but would rather keep those affairs behind closed corporate doors, is beyond me.

So I would just urge the members of the committee, all members of the committee to reconsider their positions, at least those members who voted against Mr. Anguish's motion of last time, and go ahead and vote for it.

**Mr. Chairman:** — Is the committee ready for the question?

**Mr. Muller:** — We haven't got a quorum, Mr. Chairman.

**Mr. Chairman:** — Yes, we do. There's six members.

**Mr. Muller:** — Oh, counting yourself

**Mr. Chairman:** — Is it the pleasure of the committee to

adopt the motion? In my opinion, the nays have it.

**A Member:** — On division.

**Mr. Anguish:** — I want a recorded vote. I want the Clerk to survey the members of the committee on their vote, Mr. Chairman.

	<b>Yeas</b>	
Anguish	Lyons	— 2
	<b>Nays</b>	
Britton	Muller	
Hopfner		— 3

**Mr. Chairman:** — The motion is defeated 3 to 2.

**A Member:** — Don't you get to vote?

**Mr. Chairman:** — No. As to other matters of agenda, putting aside the chapters 1, 2, 3, and 4, is there any disagreement at this point as to the corporations or the departments to be called before us? And I might say that Mr. Lyons asked that the Agricultural Credit Corporation of Saskatchewan be called before us, chapter 5. Is that still your intention?

**Mr. Lyons:** — Yes, that's still my intention.

**Mr. Chairman:** — And so that adding the ACS (Agricultural Credit Corporation of Saskatchewan), is there any question then or any problem with calling any of these departments before us, that members can see?

**Mr. Muller:** — I reviewed them and I certainly have no problem.

**Mr. Britton:** — So we want to add ag corporation?

**Mr. Chairman:** — The agricultural credit corporation.

**Mr. Britton:** — Mr. Chairman, can I make a suggestion?

**Mr. Chairman:** — Yes.

**Mr. Britton:** — Should we start at number 1 and go on down and . . .

**Mr. Chairman:** — Chapter 1 and then . . .

**Mr. Britton:** — Yes, just go down and then . . .

**Mr. Chairman:** — Yes, that would be that we have proceeded in previous years with the exception of last year. I have flagged that to come back to that, but I just don't . . . the departments themselves, I wanted to know which departments we might call for the next meeting.

**A Member:** — WESTBRIDGE.

**Mr. Anguish:** — For the next meeting, Mr. Chairman? Mr. Chairman, Mr. Lyons and myself want WESTBRIDGE

Computer Corporation called before the committee. When you asked that question, that's what we want to have happen.

**Mr. Chairman:** — But the committee has had significant discussion on WESTBRIDGE and has decided now on two votes that it would not call WESTBRIDGE before us, so I'm asking now about other departments and the order in which you want to have them appear.

**Mr. Anguish:** — Well it defies rationale from the government members, Mr. Chairman. Part of the basis for which they wouldn't call WESTBRIDGE before the committee was it wasn't on the little sheetie even that they had in front of them, and now they're willing to add ACS to the . . .

**A Member:** — ACS is on that sheet.

**Mr. Hopfner:** — Look under number 5, agricultural credit corporation.

**Mr. Chairman:** — Once a question has been resolved, the matter has been resolved. There's an old — and I quote from *Beauchesne's* — an old rule of parliament reads that "A question being once made and carried in the affirmative or negative cannot be questioned again but must stand as the judgement of the House." Therefore I . . .

**A Member:** — Even if it's poor judgement?

**Mr. Chairman:** — Unless members can put before us properly constituted motions with again words of sufficient variance and so on, I think we should carry on.

**Mr. Lyons:** — I have some questions, Mr. Chairman, then.

**Mr. Chairman:** — Pardon me?

**Mr. Lyons:** — Mr. Chairman, I have some questions. Now when we're dealing here with Mr. Britton's suggestion that . . .

**Mr. Chairman:** — Yes, can I get back to that in a second? Okay. Just as the Chair, I'm asking you . . . I want to get back to Mr. Britton's suggestion in a second. I just want to make sure that in terms of corporations, the first one we would call then would be agricultural credit corporation?

**Mr. Lyons:** — Well, but my question I was going to ask was whether that's the first thing we deal with. Are we going to deal with . . .

**Mr. Chairman:** — Yes, no, no, I said I would flag that and I will get back to that. But in terms of the departments that are listed here, I'm asking you: would it be the agricultural credit corporation?

**Mr. Lyons:** — Well I can tell you . . .

**Mr. Chairman:** — Then I'd like to go back to Mr. Britton's suggestion of . . .

**Mr. Lyons:** — Excuse me, no, Mr. Chairman, you're missing the point. You're missing the point.

**Mr. Chairman:** — Then I want to go back to Mr. Britton's suggestion of chapters 1, 2, 3, and 4, whether we want to consider them first. Okay?

**Mr. Lyons:** — Okay. You see, I think that based on the 1, 2, 3, and 4, that based on 1, 2, and 3 and 4, that may help us determine which departments that we will want to call in what order. If we go through . . . I would rather that we dealt with and deal with the question of whether we deal with 1, 2, 3, 4 first before we deal with the questions of which departments.

**Mr. Chairman:** — Yes, well there's no doubt about that. But I'm just simply saying that in terms of the departments that are listed here. That's all. Let's not get too worked up about something that we might be able to work out.

**Mr. Hopfner:** — Thank you, Mr. Chairman. Mr. Chairman, maybe to shorten this whole procedure up, I guess members of this side of the committee have seen this document previous to coming in. As far as you adding agricultural credit corporation or any other one that's mentioned on here into it, we have no problem with it. And to shorten it up — and I think Mr. Lyons' indication of whether we would deal with chapter 1, 2, 3, 4, 5, 6, and so on down the line as we'd do it in order — it's the feeling of this side of the committee, Mr. Chairman, that if we do not run amok, like we did last year, all over the map that this side of the committee would be prepared to deal with chapter 1, chapter 2, go down to number 5, then 7, 8, and so on and so forth.

But I say that's if there is some decorum in this committee while we're dealing with it. If this side of the committee feels like we're running away and doing like we did last year, we will bring in a motion to move into the departments and we'll put the fire out through bringing officials in through the departments . . .

**A Member:** — You've been threatening us.

**Mr. Hopfner:** — No, no. I'm saying we'll bring . . . we want order . . .

**A Member:** — You will exercise your majority.

**Mr. Chairman:** — Mr. Hopfner has the floor.

**Mr. Hopfner:** — I'm saying it was necessary to do this, to bring the change into this committee so that there was some rule in this committee to help the chairman in keeping that ruling in the committee and get on with the business of the auditor's report. We're prepared to work through the auditor's report with any member of this committee, but if a member of this committee desires to run in a radical fashion, we will bring the . . . And if members opposite wish to call that exercising the majority of the committee or whatever, so be it. We'll live with that.

But we're going to have decorum in this committee and not run like we did last year and start out when we were debating for a week on procedural things. And so we don't want to have a rerun of what we had to start with last year.

But if we're given that commitment by all members of the committee, be it on this side or the opposite side, and leave the political wrangling out of the committee and get in with the auditor's report and do it on a very decent base, I guess we're in full agreement of running with the agenda as is.

**Mr. Chairman:** — So you're saying chapters 1, 2 . . .

**Mr. Hopfner:** — Chapters 1, 2, 5, 7, 8 . . .

**A Member:** — Sequential.

**Mr. Chairman:** — What about 3 and 4?

**Mr. Hopfner:** — Whatever you guys want. I mean, if you guys want to jump around, I don't care.

**Mr. Chairman:** — Is that agreed that we deal with chapter 1, 2, 3, 4, 5, 6, and so on down the line?

**Mr. Anguish:** — No.

**Mr. Chairman:** — Do you want to vary that order now?

**Mr. Anguish:** — Well I think, Mr. Chairman, there's something very important . . . I think we've reached an impasse in terms of setting the agenda. And after being threatened by Mr. Hopfner, by the majority on the committee of bringing in motions to overrule what we want to do as a committee, I just don't think that's acceptable. And I think that we've reached an impasse on how this committee should function.

You yourself, Mr. Chairman, when you left the chair and put Mr. Hopfner into chair, you put it very eloquently and very factually the responsibilities of the Provincial Auditor and the arguments as to why we should be dealing with certain items on the agenda of the Public Accounts Committee, and I just don't think that we're going to be able to resolve this when the government, any time that there's a suggestion by some members that the government members don't like, they overrule us by the fact that they have a majority on the committee.

And therefore I want to put forward another motion, Mr. Chairman, having to do with the agenda, and I would put forward the motion:

That be it resolved that the committee refer its impasse concerning the agenda to the Legislative Assembly.

**Mr. Hopfner:** — Impasse, what impasse? We're just dealing with it. There's no impasse.

**Mr. Chairman:** — The motion is in order. Is the committee ready for the question?

**Mr. Anguish:** — I've got a question, Mr. Chairman. I believe that we cannot go on functioning as a committee. We've virtually ceased functioning except for those items that government members want to deal with, and that's just not the intention of the Public Accounts Committee.

The Public Accounts Committee has a mandate to look at

expenditures of taxpayers' dollars, and the documents that we examine for the most part are those of the Provincial Auditor and the *Public Accounts* that are done at the end of each fiscal year.

In addition to that, we all know that we call witnesses before the committee from time to time to answer questions, and those questions have in the past had a very broad scope. Some of the questions maybe verged on political from time to time, but that's been a reality of this committee for many, many years. And I do not see how this committee can function when every time the government members don't like something that happens on the committee they use the force of their majority, the raw power of the majority to get their way on the committee.

Instead of changing The Provincial Auditor Act as a government, they choose not to do that, but when they come into conflict with it they use their raw power, their power of the majority on the committee to block the work and to block the due diligence of the Public Accounts Committee.

And I do not think, Mr. Chairman, that this can continue to go on. It is not serving the best interests of this institution, it is not serving the best interests of this Public Accounts Committee, and it sure as heck is not serving the best interests of the people of Saskatchewan.

And I would draw to issue one particular item which we've discussed earlier today. I want to reiterate that, and the example that's freshest in my mind is the government members on the committee blocking WESTBRIDGE Computer Corporation from appearing before the committee, and this isn't the first time that it's happened today.

When we were reviewing the 1987-88 auditor's report in which there was a strong reference to WESTBRIDGE Computer Corporation, members used the power of their majority to block WESTBRIDGE from appearing before the committee.

I think that any Public Accounts Committee anywhere else in Canada does not operate like that. If there's a concern about a Crown-controlled corporation or a government department or an agency, and any individual member brings that to the attention of the committee, it would serve the best interests of the public and of the function of the committee to allow that witness to come forward before the committee to answer questions.

But that's certainly not the case in Saskatchewan today, and it's not been the case over the past couple of years of the operation of this committee. And Mr. Hopfner puts it on us that we're being radical and we're blocking the work of the committee. We're not blocking the work of this committee.

We want to have the public interest served by calling forward those Crown-controlled corporations, those places and agencies and departments where there are expenditures of public money. In the case of WESTBRIDGE, some \$51 million in assets that occurred in the '87-88 auditor's report, or the '87-88 fiscal year.

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think it's incumbent upon us to examine those types of expenditures where any sum, in fact, any sum of taxpayers' dollars is involved.

And the government members again blocked the committee from allowing that to happen. When we want to call WESTBRIDGE Computer before the committee to review the 1988-89 *Public Accounts* and the auditor's report, again the government members blocked the committee from performing its role.

And I remember when Mr. Neudorf was on this committee, before he was appointed to the cabinet, he presented a long argument on the committee reviewing its role and the mandate of the committee. Well I submit to you, Mr. Chairman, and members of the committee, that that time has likely come that we should review our role and our mandate because this certainly does not operate like any efficient and diligent Public Accounts Committee that I've ever had experience with before, because the members of the government block the process and the work of the committee.

And so I would think that what we would want to do about that is to have the issue referred to the Legislative Assembly. We'll debate it in the Legislative Assembly. We'll ask for guidance in the public instead of government members on this committee going out and asking for guidance from someone else somewhere. And maybe we can get that guidance from the Legislative Assembly.

And I'm sure the Premier would be interested in having a debate on the role of the Public Accounts Committee, because at this point in time the government members are not accountable in the Public Accounts Committee; because instead of bringing things to account, they block things that we want to bring to account where there are taxpayers' dollars involved, where the auditor has made reference to them, where there has been lack of co-operation in some cases, as pointed out by the Provincial Auditor. And I think that the Premier and the cabinet would want to give some guidance.

It may serve a government well in the short term, Mr. Chairman, but in the long term it does not serve any government well that does not serve people well. It is anti-democratic. It does not leave the perception to the public that government is being accountable. And I think that in this day and age that we want to strive to the limit to convince people that we are accountable. And one of the ways in which we're accountable in terms of expenditures is through the Public Accounts Committee.

And the Public Accounts Committee needs to be allowed to function in a manner that is non-partisan. And the government members again on that point have been bringing in partisan issues into the committee. They've accused opposition members as being radicals. I know of terms that are unparliamentary being used in this committee. And sometimes there may be minor fault even from the opposition members on the committee.

But I would point out to you, Mr. Chairman, that this committee cannot continue to function in the way that it has been functioning over the past couple of years. And I

think that it has finally, I think it has finally reached an impasse and I put forward this motion for debate. And I hope that members of the government side will participate in this debate on the next day of the Public Accounts Committee because it is imperative that someone deal with the issue of the impasse that has come before this committee. And the only forum I know of in which we can deal with that is for the Public Accounts Committee to make a reference to the Legislative Assembly, asking for their guidance. And through the debate that ensues, I'm sure that the Legislative Assembly will see in their wisdom the putting on the right course for the Public Accounts Committee so we can do the proper, diligent, and . . .

**Mr. Chairman:** — The Chair calls it 10:30, and we'll meet again next week, Tuesday — discussion on the motion of Mr. Anguish continuing.

The committee adjourned at 10:30 a.m.