

STANDING COMMITTEE ON PUBLIC ACCOUNTS

June 6, 1991

Mr. Chairman: — I call the meeting to order. Before we went *in camera* and off the record, we were discussing chapter 2 of the auditor's report. I would ask members if there's any further comments that they wish to make with respect to chapter 2. Can we move on to chapter 3? Agreed? Agreed.

Chapter 3, accountability process. Is there any discussion on chapter 3? It's mainly reporting, I think, on . . . do you have any comments on that? It seemed to me to be a reporting on things that are going to take place, have taken place.

Mr. Strelieff: — That's right. The end paragraphs talk about the Board of Internal Economy being . . . playing a role with our office, and that is happening.

Mr. Chairman: — Okay. And the auditor Act, which is before the legislature, and the legislature agrees . . . will, and at the appropriate time, refer to this committee also . . . you know, includes that proposed amendment.

Mr. Strelieff: — Yes, it does.

Mr. Chairman: — Any discussion on chapter 3?

Mr. Rolfes: — Mr. Chairman, I have a number of things marked here, but many of those have been discussed in the last week or two, so I will leave them for now. There's no need to spend any more time on them. But accountability process, I think what we are suggesting and what we've done in the last couple of weeks will correct a number of these things here. So I have no further questions.

Mr. Chairman: — Chapter 4, corporation accountability.

Mr. Rolfes: — Yes, we went through all of that.

Mr. Chairman: — The question of equal accountability, the second part of this chapter 4, is something that we've just dealt with in discussing the structure of the *Public Accounts* as to which organizations reporting of the public accounts or detailed reporting and disclosure should be extended to.

I think that it is agreed that even with that agreement of extending it to Crown Corporations and initially treasury boards, that there's a whole area of further discussion that needs to take place.

The question of universities, hospitals, other non-governmental organizations that are funded primarily by tax dollars, and to what extent taxpayers have a right to expect disclosure of how moneys are spent. And is it enough to expect an audited report for internal purposes only, or a copy of that report to satisfy government should there be further disclosure in that. But then if it's this close would they report to the question of the commercial Crowns and their disclosure.

But I sense that even though there's a need to discuss those items, that we're not going to be doing that now. We've gone about as far as we want to go on that particular item this year.

Mr. Rolfes: — Mr. Chairman, I want to go back to this paragraph or chapter or whatever we call those, .08 . . . paragraph I guess that it's called, .08. That thing still bothers me. And I really do agree with the Provincial Auditor in that statement and the Public Accounts. The Standing Committee on Public Accounts in 1990 made that suggestion.

I have a real concern here that we don't seem to have access to those agencies or those Crown Corporations or simply those corporations which the government has partial ownership. And it just doesn't seem to be no way of getting information on those.

I used the one that I'm really concerned about, is WESTBRIDGE. We just can't ask in Crown Corporations because it doesn't seem to apply there. Can't ask here. In the House the minister doesn't want to answer. And I just don't know how we get access to that.

And some of the things that have happened to WESTBRIDGE over the last number of years should be of concern to the people because what we did is we divested ourselves of SaskCOMP which was a really small, profitable corporation which returned money to the government. And that was taken up by WESTBRIDGE. And you've no way of really getting into whether or not it's in the best interest of the people of Saskatchewan what's happened in WESTBRIDGE. And I'm just using WESTBRIDGE; there are others that we could ask.

And I don't know how we get . . . how we do our . . . carry out our responsibilities on this committee or in Crown Corporations or simply as MLAs (Member of the Legislative Assembly) in the Legislative Assembly, how we get to ask those questions. And question period — you just can't get into detail and can't really examine it.

I don't know where we do it or how we get access to it. And that is something that I think we really need to have a look at in the future as to how we deal with those types of situations. I've got a real concern in that area.

Mr. Anguish: — I'd like to ask the auditor, in connection with Mr. Rolfes's concerns, and that is with SaskTel holding a major share . . . or were a major shareholder in WESTBRIDGE. And WESTBRIDGE, when they took in the Leasecorp companies owned by McCurdy, there was something like \$16 million paid in what's now being looked at as goodwill.

And when IBM came in as a partner in WESTBRIDGE, IBM is now as I understand it basically asking that \$16 million be written off because it had no value to it. And it seems to me that that's a concern that Mr. Rolfes brings up, that we don't get unless it appears in the media. Like if IBM hadn't filed with the Securities Commission to have the \$16 million write-down, we'd never know about it.

Now is that something that the auditor's office would eventually find, because of SaskTel being a major shareholder in WESTBRIDGE?

Mr. Strelieff: — Mr. Chairman, Mr. Anguish, we would

have access to those kinds of decisions. Like Mr. Rolfes's remarks seemed to centre on why aren't the financial reports of WESTBRIDGE and those corporations incorporated under The Business Corporations Act, whether they're 100 per cent like SaskEnergy or smaller percentage owned like WESTBRIDGE. Why aren't those financial reports made available directly to the Legislative Assembly?

Mr. Rolfes: — No. No, Mr. Chairman, no that's not what I meant. My question is: why aren't they audited by the Provincial Auditor, and therefore we would have access to it.

Mr. Anguish: — And what I'm asking in connection to that is . . . a wholly owned Crown corporation, formerly SaskCOMP and then SaskTel together, went with a couple other private companies to form WESTBRIDGE. And when Leasecorp came into the picture in a major way they overpaid McCurdy's companies by \$16 million.

And the only reason that we can make that determination now is that IBM has filed with the Securities Commission in Ontario to write off this \$16 million. So basically the Crown in Saskatchewan got taken for \$16 million is the way it would appear to anyone who's been following the WESTBRIDGE story at all.

And I'm saying, I think the same thing as Mr. Rolfes is saying, is how do we find out about that other than by chance? Is that something that you would be looking at as a Provincial Auditor? It seems to me there is an expenditure of funds there — \$16 million went somewhere that was originally our money as taxpayers in Saskatchewan. But we got nothing for it and who's got the 16 million bucks?

Mr. Strelieff: — So my understanding of what you said is that when SaskTel bought the leasing company . . .

Mr. Anguish: — No, WESTBRIDGE bought it.

Mr. Strelieff: — When WESTBRIDGE bought the leasing company the value of the assets as recorded in the financial statements of the leasing company through negotiation were considered to be \$16 million understated. And therefore there was a goodwill element to the transaction. And through the negotiation process, WESTBRIDGE agreed to pay that \$16 million.

Mr. Anguish: — That's correct.

Mr. Strelieff: — Now how many years later?

Mr. Anguish: — Well you're looking at three years.

Mr. Strelieff: — Two or three years later, in a separate negotiation, the parties at the table decided that the assets weren't worth the extra \$16 million. That sounds like what IBM is saying, in a separate negotiation. And it sounds like what you said, that the parties at the table have agreed to that.

And the question is, well what happened to . . . why did we pay \$16 million three years ago, and now in a separate negotiation three years later we've determined that

they're no longer worth \$16 million. What happened during that period? Did we not do a good negotiation the first time, or did something actually happen to the industry or the market over the last three years? And how do you get access to that information?

Mr. Anguish: — I guess what I'm asking is: do you as the auditor have a role to play in that?

Mr. Strelieff: — That's a tough question.

Mr. Anguish: — I want to know where 16 million bucks went to, and I think somebody should find it.

Mr. Strelieff: — Well it's the . . . what changed in the negotiation process, what changed in the value, what's the explanation for that?

Mr. Anguish: — I'm not pressing you for an answer on that. I'm just bringing it up as to whether or not you have a role as Provincial Auditor to play in that, and I don't want to drag it out.

Mr. Rolfes: — That's exactly my question: who is there to protect the public's equity or interest in this company?

We had at one time SaskCOMP; we wholly owned SaskCOMP. It's gone. What happened to it? Where is it? I mean, but yet we don't seem to be able to get at that. And who's protecting our interests? If the Provincial Auditor doesn't have any access to auditing those transactions who then does it? That's what I'm concerned about.

Mr. Strelieff: — The one point, I guess I can add, is that we do an examination to determine whether the facts are reported. But our point in chapter 4 is that we feel that the financial reports of all these corporations should come to the legislature, should be included in the *Public Accounts*. And the people responsible for the decisions should be brought here, and you could ask them. That's the whole accountability process.

Mr. Chairman: — If I might . . .

A Member: — You can't get it. They won't come. We've tried before.

Mr. Chairman: — It seems to me that there's a couple of questions here. One is that there is nothing that reports on the process of privatization or the process of divesting government ownership. We take it for granted that we will report on government activity, and we have a right to be informed about that. But the minute the government makes a decision that we're going to hive off a major portion of government activity — i.e. SaskCOMP, we're going to hive that off and it's going to join up with some private interest in a form of separate company — we have no information on the process generally of doing that.

And we have no information other than what, you know, might be filed in security offices and so on about the specific undertakings, the partnerships that were formed, and whether or not the public's . . . you know, whether the government got a good deal, whether the public's interest was protected.

So it seems to be, one, is this whole process of divesting yourself. It seems to me that there should be some discussion about, you know, what should a process be. Secondly, the specific transactions . . . It seems to me, we have a right to ask at the time that happens, you know, whether the government's interests were protected.

And then there's the ongoing question of how do you get any kind of reporting as to what the government is doing with respect to its, you know, 30 per cent of shares of this company or 40 per cent of shares of that company. As a Member of the Legislative Assembly, I get less information than if I went and I bought a single share, even though as a member of the Legislative Assembly somehow responsible for 30 per cent or 40 per cent of the shares.

Mr. Swan: — I just wanted to ask the chairman if he would explain what he means when he says hive off. Have you slipped back into your native tongue again?

Mr. Chairman: — No, no, no. I just . . .

Mr. Swan: — Would you explain what you're meaning?

Mr. Chairman: — When you have . . .

Mr. Swan: — What's the term mean? That's all I'm asking.

Mr. Chairman: — Divest. Divest.

Mr. Swan: — Well if you'd have said divest, I'd have understood. But when you say hive off, that doesn't mean much.

Mr. Chairman: — Okay, divest.

Mr. Swan: — Well I thought he was into Norwegian or something.

Mr. Chairman: — No, it's divest.

But again the question for me is that you get an organization such as SaskCOMP and whatever, it reports in various ways to the Legislative Assembly and it's accountable. But the decision is made that we're going to divest ourselves with SaskCOMP and we're not allowed to ask any questions or we get no opportunities really to ask questions about the specific transaction that took place. All these are significant decisions about, you know, the taxpayers' dollars.

And there's no sort of publicly understood process of divesting yourself. There's no process such as, you know, tender to go to the highest bidder or, you know, any of those kind of understood things that you have when you buy goods and services.

Mr. Kraus: — Well I just wanted to ask a question or make a statement; I'm not sure which it is. But if WESTBRIDGE Computer Corporation did buy something that included goodwill, I would expect that goodwill would have to be booked on the company's balance sheet and that the auditor of that corporation would have to form an opinion as to whether or not in his or her opinion that was a fair statement; would that present fairly a fair value. And if

they had concerns about it, they should have raised it in their audit opinion of the financial statements.

Mr. Strelieff: — No, the auditor wouldn't say whether the amount was a fair value. All the auditor would say is that the dollars were spent for the acquisition of whatever they're acquiring and it was recorded, but not commenting on whether it's the right amount.

Mr. Kraus: — Mr. Chairman, and I defer to the auditor, but if they felt that that was not a fair valuation of goodwill, would they not have to say, we have a concern or reservation of opinion on the value of this? Would that not be . . .

Mr. Strelieff: — Not in an arm's length transaction where you're purchasing something from another company outside and another territory or other concern, and you've agreed to pay \$16 million extra. You've agreed to pay \$16 million extra and the balance recorded appropriately, that's it. Whether the \$16 million is the right amount is subject to negotiation, and that's negotiation between the acquiring company and the acquiree.

Mr. Britton: — I want to pick up on that with the auditor. When you're talking about value-for-dollar auditing, wouldn't that come into this? If you're saying to me, you want value for money, now picking up on what Gerry said, wouldn't that fall into that? You would want value for dollar. I don't want to put you on the spot here, but because I guess we don't have value for dollar now, but wouldn't that follow if you used that system?

Mr. Strelieff: — That's a potential project, yes. And all of the different issues that exist across the land, that could be one that our office would look into. It wouldn't . . . it's still an after the fact kind of thing, but we would be looking into what kind of system existed to ensure that when spending decisions are made that they're tendered and all the facts are known. And then all the facts are provided to whoever the decision maker is and then they make the decision according to whatever they want.

We would be getting into these kinds of issues but not . . . they're difficult issues — important, but difficult issues.

Mr. Chairman: — I just might comment, my understanding or perception of value for money won't be a panacea for everything that we do not now understand and it should not be seen as some mechanism that enable us to bypass ordinary or desirable reporting.

Mr. Britton: — I understand that, but it seems to me that if . . .

Mr. Chairman: — I know what you're saying. But anyway I just might point out that in B.C. one of the projects that the B.C. auditor undertook was to do a comprehensive examination of the whole concept of privatization. And I think that you were involved in it, or may have . . . or certainly are aware that we're . . . they looked at the privatization that was taking place, what process was followed for government to divest itself of assets, and whether it was done in a fair way, whether the government . . . the process ensured that their taxpayers

were getting the best return on their dollars. And then looked to some specific examples of privatizations to see how that measured up to what would be a desirable set of standards or objectives in a process.

Maybe that's something that we could be doing here.

Mr. Rolfes: — Mr. Chairman, I just want to pursue a little bit on WESTBRIDGE. And I use WESTBRIDGE because I have followed WESTBRIDGE a little more in detail than some of the other transactions of government. And what concerns me is this. When WESTBRIDGE was initially formed, it was formed, my understanding is, by SaskTel, Mercury Printers, and McCurdy's companies — formed WESTBRIDGE.

Mr. Chairman: — SaskCOMP.

Mr. Rolfes: — SaskCOMP, yes. SaskCOMP, I'm sorry. My concern is this. When they formed WESTBRIDGE, this was to be the company that they were going to look up to as to how government could work together with private companies and protect the interests of the people of Saskatchewan. That company has gone under tremendous transformation. Mercury is no longer in it. My understanding, it got paid out. Somebody paid out Mercury Printers. They're no longer partners.

My understanding is that WESTBRIDGE has lost a lot of money in the last couple of years. They now acquired other companies and now my understanding is that someone has acquired WESTBRIDGE. That's fine. My concern is what has happened to the people's equity in that company and is that protected? Where is SaskCOMP today? What is our equity in the company?

We have recorded here that we own between 51 and 99 per cent of WESTBRIDGE — it's recorded in your account. Do we still have a 51 per cent interest in the company that presently exists? What is the value of that company as it presently exists?

But we don't seem to have access to that. And I think as a Member of the Legislative Assembly, and particularly as a member of the Public Accounts, we should be able to have access to that. And we should be able to call somebody before this committee and say: will you explain to this committee and therefore to the public, what has happened to our equity? Is it still protected? What is it worth today?

And we don't seem to be able to do that. And I'm not being critical of the company, all I'm saying is there are no mechanism that we can call these people before us. Not just WESTBRIDGE, but any deal that the government makes where it takes or divests itself of public equity and puts that into a private company or joins a private company to form a new one. I think we have a right to ask whether our equity is protected. We have just no way of doing it and I don't know how we do it.

I remember a year or two ago — I think it was two years ago — we tried to get WESTBRIDGE people before this committee and it was ruled out of order. And I say if we can't do it here, we can't do it in Crown Corporations. We can't seem to do it in the Legislative Assembly. Where do

we do it? Just where do we do it? If we can't have those people before us, then how do we do it? How do we protect the public's interest?

That is my concern. Not just WESTBRIDGE, I'm using WESTBRIDGE as an example, but that pertains to many other examples as well.

Mr. Swan: — Mr. Chairman, as it refers to WESTBRIDGE and the shares that are owned in WESTBRIDGE, the shares would be under SaskTel, and I believe you could ask in SaskTel in Crown Corporations how many shares. You can look at the market value of the shares in the stock exchange and make your calculation and know whether or not our money is there and whether you're still protected.

Mr. Rolfes: — Very tough to do that.

Mr. Swan: — It's tough but it's possible.

Mr. Rolfes: — It's very tough to do that, to get an accurate statement as to what your shares are worth unless you have the people here to question them.

Mr. Swan: — Well they're on the stock market.

Mr. Rolfes: — Oh sure. I mean, I know that, Herb, but I mean . . .

Mr. Swan: — And you can take a look. And if you know the number of shares and you go to the stock market and see what the value are today, that's how much the government could conceivably sell for today.

Mr. Rolfes: — No, because you haven't got the balance sheet, Herb, and that does not really tell you.

Mr. Swan: — It tells you what the value of the shares are, and that's all we have is shares.

Mr. Chairman: — It seems to me though that there's a broader question here, is that the government has invested — and this is not just the NDP (New Democratic Party) government but the PC (Progressive Conservative) government as well — both governments have invested heavily taxpayers' dollars in industrial concerns.

Previous governments invested in Ipsco. The PC government has investments in NewGrade Energy. It has significant equity in Saskoil. It has equity in the upgrader in Lloydminster. It has equity in Cameco. It has equity in WESTBRIDGE. It has equity in the fertilizer plant, Saferco.

And all those investments were made because there is some public interest in doing that, as opposed to the pension corporation picking up some shares here or picking up some shares there, where the objective isn't to have any . . . isn't necessarily to assist that company but is simply to get a return on the dollar for the pension fund. That's a separate question.

But you have these investments, major ones in these other corporations, because it's in the public interest to do that. It's in the public interest to get an Ipsco established because it provides jobs, in public interest — so to say —

to have an investment in Saferco because it provides jobs and does other things for the economy. Ditto for the Co-op upgrader, ditto for the upgrader in Lloydminster.

But I tell you, notwithstanding the fact that hundreds of millions if not billions are tied up in that, the level of reporting and the opportunity for members of the Legislative Assembly who are supposedly the ones that have got to account to the public on what the government might be doing, is it still . . . Or to answer questions, is it still in the public interest for the government to continue with its equity investment of such and such a magnitude of, say, in the Saferco plant, or in the Ipsco, or Intercontinental Packers when we had that, to ask those kinds of questions? To ask questions about performance based on information given to them, which is less than the shareholder gets?

I mean the shareholder gets a statement quarterly about how the company's doing, significant activities of the company, gets the annual reports, all those kinds of things, so that the shareholder's got some information that he can sort of take to a meeting and say, gee, you know, I'm happy with what you're doing; I'm not happy with what the company's doing.

Members of the Legislative Assembly don't get that. And it seems to me that we need to look at this whole process to get some better accountability process and mechanism than is now the case, because it's very limited. But yet these are, you know, significant tax dollars, significant tax dollars at play. But the government says, well, you know, it's a private company, but yet those public tax dollars are there.

And to simply say, well, you know, you can go to the Crown Corporations Committee when they meet and you can ask Bill Gibson of CIC (Crown Investments Corporation of Saskatchewan) or whoever when they're there, some questions about that, isn't very satisfactory when all you've got before you is the annual report of CIC which makes mention of these investments but doesn't give any other details. And there's really no format to discuss public interest, public involvement, what is the nature of the public interest; why are we continuing on with that.

Anyway, that's my remarks on that.

Mr. Rolfes: — Yes, Mr. Chairman, I just wanted to refer to Mr. Swan's statement that you could go to the Toronto Stock Exchange and have a look at what the price of a share is, and find out how many shares you have, multiply that, and you'd know what your equity is.

We only need to refer to recent happenings in the Campeau corporation where the shares were worth lots of money, and the very next day they dropped to almost nil because of things that were happening in the corporation that no one knew about. And suddenly your shares were worth next to nothing.

Anybody that has done any speculation in the stock exchange at all — and I have done a little — knows what happens to certain companies. I mean they look very good on paper. One day they're worth \$27; suddenly a

week later they're worth \$4. Why? Because there were things in the company's balance book that you didn't know about, and no one else knew about.

And what I'm simply saying is that doesn't give you the true picture of what the financial position of the company is. And everybody knows that. I mean, goodness gracious, that's just a risk you take when you dabble in stock exchange, you know, on the public stock exchange. So that is not sufficient.

But I'm not going to pursue this. I think I've made my point that I just don't think there's enough information. And I think the public has a right, and we have — let's not kid ourselves — billions of dollars invested in various things. And they may be good, they may be good — I'm not being critical here — but we don't know. And I think the public has a right to know whether or not our investments are safe, and there's got to be a mechanism that assists us in doing that. I have no further questions, Mr. Chairman.

Mr. Chairman: — Just a closing comment. A number of proposals were put before the committee last year as to how we might, as a Legislative Assembly, begin to deal with this matter. Those proposals were not accepted. I don't sense any change in attitude on the part of the committee, and therefore I think it would be a waste of time and counter-productive to be putting forward any other motions at this time.

And therefore we can . . . our report will simply show that we discussed this matter of tabling of financial statements.

A Member: — By business corporations.

Mr. Chairman: — It will also show that as far as equal accountability is concerned, that we had discussed this in terms of the structure of the *Public Accounts*, and it is desirable that further discussion take place in the future as to disclosure as pointed out by the Provincial Auditor.

Carrying on to chapter 5, The Tabling of Documents Act.

Mr. Rolfes: — Mr. Chairman, I just have a question here. This was discussed earlier. Did we come to some agreement on this as to how we can accommodate the members of the Legislative Assembly in the event that the legislature is not sitting. Did we come to some agreement on that?

A Member: — No agreement.

Mr. Rolfes: — No agreement, eh. I couldn't remember if we had some agreement or not. There was no agreement, eh?

A Member: — It's very difficult to do.

Mr. Anguish: — We searched for agreement on Tuesday.

Mr. Rolfes: — Okay. I had missed a couple of meetings. I didn't know whether you had come to some agreement . . . (inaudible interjection) . . . Oh okay, good enough. I think you know my feeling on that.

Mr. Chairman: — Okay. With respect to chapter 5 then, no further comments?

Okay, but I think it can be pointed out that there is some process in place to begin to resolve this. Isn't there something in there . . .

Mr. Kraus: — Certainly for this 15 sitting days. Part of the concern here in chapter 5 is that there wasn't agreement as to what the 15 days meant. Did it mean calendar days or did it mean sitting days. And there's something being . . .

Mr. Chairman: — There's something before the legislature.

Mr. Kraus: — Yes there is, something to clarify it.

Mr. Rolfes: — That's not going to resolve our situation.

Mr. Kraus: — Oh no, no not on that. This was specifically on what these days meant.

Mr. Chairman: — But it would . . . we'll clear that up, so the report can show that there's a Bill before the legislature.

Mr. Rolfes: — Yes, I think I wrote about a three-hour speech on that one. I mean that's so significant.

Mr. Anguish: — Fifteen days, whether it's sitting days . . .

Mr. Rolfes: — Or calendar days, yes. Three hours, I think I can speak three hours on that.

Mr. Chairman: — That concludes the preliminary chapters. As I see it then, we can proceed next week with the Ag Credit Corporation, the agricultural development corporation.

We will try to line up what corporations we can, starting next . . . or departments, starting next Tuesday.

Mr. Anguish: — Could we ask WESTBRIDGE to appear before the committee first on Tuesday?

Mr. Swan: — I think we had an agreement on the agenda, didn't we?

Mr. Rolfes: — Which could be changed.

Mr. Swan: — At the cost of Property Management.

Mr. Rolfes: — Oh, I know, you're so agreeable this morning that . . .

Mr. Chairman: — We could put it this way. Crown Investments Corporation is certainly scheduled. And my guess is that there's nothing in the auditor's report that specifically outlines WESTBRIDGE as a chapter.

Mr. Anguish: — The word WESTBRIDGE doesn't fall in the report this year?

Mr. Chairman: — The only mention of it is just that as a . . .

in terms of their annual reports being tabled.

Mr. Muller: — Crown Corp.

Mr. Rolfes: — You try in Crown Corp. You try it.

Mr. Chairman: — Just that there has been an audit done, there's nothing significant to report. But it's up to the committee. If the committee decides that it wants to call WESTBRIDGE Computer Corporation before it, it can choose to do that.

But if not, I'm going to revert to the agenda that we have.

Mr. Anguish: — I move, seconded by Mr. Rolfes, that we call WESTBRIDGE Corporation as the first order business before the Public Accounts Committee.

Mr. Rolfes: — Mr. Chairman, on the Agricultural Credit Corporation, is that where the production loan program is and the livestock cash advance? Is that where it is?

Mr. Chairman: — On the credit corporation?

Mr. Rolfes: — Agricultural Credit Corporation. Pardon me?

Mr. Wendel: — I don't think the livestock cash advance program is in the Ag Credit Corporation.

Mr. Rolfes: — But the production loan program is?

Mr. Wendel: — The production loan program is, yes.

Mr. Rolfes: — It is?

A Member: — Is it there now too? There used to be another one under the beef board. It depends which program you're . . .

Mr. Chairman: — I'm by no means certain that they'll be able to be here Tuesday, in any event.

Mr. Anguish: — Mr. Chairman, I then move, seconded by Mr. Rolfes:

That WESTBRIDGE Computer Corporation be the first order of business of the Public Accounts Committee meeting;

and further, that the president and chief executive officer of that company appear as witnesses.

Mr. Chairman: — I'll take the motion as read. Is the committee ready for the question? Is it the pleasure of the committee to adopt the motion?

Negated

Mr. Anguish: — Why wouldn't you want to have some interesting debate in the committee to find out where \$16 million might be?

Mr. Swan: — The motion's been defeated. There's no more discussion.

Mr. Rolfes: — In your dying days, Herb. I thought as . . .

Mr. Swan: — I don't think I'm dying yet.

Mr. Rolfes: — Well I think you are; I think you are.

A Member: — He looks pretty healthy to me.

Mr. Rolfes: — You just don't know it.

Mr. Anguish: — Mr. Rolfes, don't get personal.

Mr. Rolfes: — No, I'm not. Oh, with Herb, never.

Mr. Chairman: — I propose through discussions with the Clerk to line up departments for next week, subject to their availability and all that kind of thing. And whether it's going to be Ag Credit or whether it's going to be Education, I don't know yet but stay tuned . . . (inaudible interjection) . . . Yes, my guess is that . . . we've a list here, and we're going to go in the order that they're here. And if they're available, they're available. And if not, then we'll go on to the next one.

A Member: — They usually make themselves available.

A Member: — I think we have an agenda, don't we?

Mr. Chairman: — Yes, and we'll go in that order. The meeting stands adjourned for today. Thank you. Unless there's some other business you want to raise? No.

The committee adjourned at 10:45 a.m.