STANDING COMMITTEE ON PUBLIC ACCOUNTS December 10, 1991

Mr. Vaive: — The first order of business is to elect a chairman. With quorums, I'm ready to receive nominations for that effect.

Mr. Van Mulligen: — I'll nominate Mr. Swenson from Thunder Creek.

Mr. Vaive: — Mr. Swenson nominated by Mr. Van Mulligen. Are there any other nominations? Nominations closed.

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

Agreed

Mr. Vaive: — I declare Mr. Swenson chairman of the committee. Mr. Swenson can take the chair.

Mr. Chairman: — Thank you Bob and thank you Harry. I appreciate the confidence of the committee, and I'll do my utmost to be a good and understanding chairman.

The next item of business on the agenda is the election of vice-chairman. And in the spirit of co-operation — I don't know if this is appropriate — but I would like to nominate Mr. Van Mulligen.

A Member: — You need somebody from the floor to make a nomination.

Mr. Chairman: — Mr. Muirhead nominates Mr. Van Mulligen as vice-chairman. Are there any other nominations from the floor? If not I'd like to declare Mr. Van Mulligen as the vice-chairman of the Public Accounts.

I'm going to introduce a number of people to the committee right now and ask that they in turn introduce any of their associates that they will have with them.

First of all on my immediate left Mr. Wayne Strelioff, the Provincial Auditor. Wayne, do you have anybody here with you?

Mr. Strelioff: — Thank you, Rick. I have Fred Wendel — he's the Assistant Provincial Auditor — and john Hunt, executive in my office.

Mr. Chairman: — And also we have with us Mr. Gerry Kraus, the comptroller. Gerry, anyone with you today?

Mr. Kraus: — Yes, Mr. Chairman, I have Terry Paton to my left, who is the director of financial management branch.

Mr. Chairman: — Thank you gentlemen.

I believe the next item on the agenda is a report from the Canadian Council of Public Accounts. It was held in Winnipeg this year. Mr. Van Mulligen, our vice-chair, and other members of the committee at that time are with him. Harry, are you prepared today to sort of report on that to the committee?

Mr. Van Mulligen: — I have a report here that I'll table

with the committee, Mr. Chairman. I won't go into any detail. I encourage people to read it.

I just might point out that of note that the council adopted a motion with respect to Crown corporation accountability; specifically, that the Canadian Council of Public Accounts Committees establish a task force to examine the role of Public Accounts Committees and other legislative committees in the accountability process of Crown corporations, with a view to generating a statement on this issue for the information of member jurisdictions and to assist the CCPAC (Canadian Council of Public Accounts Committees), that is the council, in future discussions in this matter and to report back at the next meeting of the CCPAC.

The task force is to be composed of the chair of the Public Accounts Committees of the House of Commons, the Legislative Assembly of Manitoba and Saskatchewan, and includes the respective Clerks and research staff. And Saskatchewan was asked to spearhead the task force.

Mr. Chairman: — Any comments from committee members regarding the report or any questions that you might like to raise with Mr. Van Mulligen?

Mr. Van Mulligen: — I might just say that further to the motion of the Canadian Council of Public Accounts Committees that the Clerk, Mr. Vaive, has undertaken to set a process in place to obtain information from other jurisdictions, in co-operation with the staff of the auditor's office, to obtain information about Crown corporation accountability to assist the chair and the committee in its future deliberations in this matter.

I just might say that I personally, and I'm sure that all members on our side, will be delighted to assist the chair and the Clerk in seeing this project through to completion.

Mr. Chairman: — Thank you, Harry.

The next item of business on the agenda is committee meeting times. Recent practice of this committee has been that Tuesdays and Thursdays from 9 a.m. to 11 a.m. have been the norm.

I have a letter this morning with me from the Leader of the Liberal Party, Ms. Haverstock, who has also asked to be on the Crown Corporations Committee. Because the two committees run coterminous she has asked this committee to consider other options rather than the Tuesday/Thursday format from 9 to 11. She has spoken to the chairman of the Crown Corporations Committee who has talked about maybe jigging times there to allow her access to both committees.

An idea which I would perhaps throw on the table this morning that members can discuss would be that perhaps one of our committee meetings could be in either the 5 to 7 period or in the 7 to 9 period in the evening coterminous with the House. I know that this would be breaking precedent but perhaps would accommodate Ms. Haverstock and may accommodate more members of the committee than what we've had in the past.

So I would invite comments from the floor on anyone who feels strongly or otherwise about these particular time allocations.

Mr. Muirhead: — I didn't quite get your times here. Did you say . . . give us the two evening times.

Mr. Chairman: — Well I know other committees in the past have met over the 5 to 7 period, and I know that makes a long day for members, or running perhaps one evening from 7 to 9 coterminous with the sitting of the House.

Mr. Muirhead: — You're suggesting maybe one of our days be changed.

Mr. Chairman: — Right.

Mr. Muirhead: — Just leave the one at 9 to 11?

Mr. Chairman: — Have one morning and one evening sitting.

Mr. Muirhead: — Well I don't see anything wrong with maybe having . . . seeing that the government members have lots of members to be in the House. And I don't see anything wrong with a 7 to 9, or maybe 8 to 10, whatever . . . (inaudible) . . . I would go along with that if other members would.

Mr. Van Mulligen: — I'd want to look at that and discuss that more widely with our caucus to get their reaction on it. It's just not a matter of what we want, but how it might affect others in the caucus. I'm not sure what the rules state about that, but it seems to me that there might be a provision in our standing orders that precludes standing committees from meeting at the time that the legislature is in session. I stand to be corrected on that.

Personally, 5 to 7 is a real problem time for me just because of family commitments here in the city, and it's one of the few times in the day that I get to touch base with my child and . . .

Mr. Chairman: — The things that was discussed by the rules committee of the House in previous years was starting to change some of the sort of the old rules of this place to make it more efficient, and I know the House of Commons certainly has no problem having committees of the House sitting while the House is in session. And in my discussions with Ms. Haverstock, I think she has probably also been talking to some of her federal counterparts because she said maybe it's time we got on with changing things.

And certainly the other question I would have is to the people that assist us in our committee work — Mr. Strelioff and Mr. Kraus — as to how a change perhaps to an evening sitting would affect your lives. Obviously we need your co-operation to make the committee function properly.

Mr. Kraus: — I would say, Mr. Chairman, we're at your call. If you want to have an evening meeting, we'd certainly accommodate it. I suppose the only other group

of people I could think of that would be affected then are the witnesses from departments. But again unless it conflicted with having to appear in the House for legislation or Committee of Finance, I can't imagine why they couldn't be here as well.

Mr. Van Mulligen: — I suggest then it's subject to this being in accordance with the rules. If not, then we may need to seek leave from the House to do this but that we try to meet from 7 till 9 on Tuesday evenings and from 9 till 11 on Thursday mornings. The reason I say Tuesday evenings, it's more often than not we tend to end up not meeting on Tuesday evenings in any event, and so the chances for conflict with House business . . . (inaudible) . . . That's my suggestion.

Mr. Chairman: — Is that a formal motion?

Mr. Van Mulligen: — I'll make that a motion.

Mr. Chairman: — Do we have a seconder for that motion . . . (inaudible interjection) . . . Don't need a seconder. Okay.

Conformity to rules of the House. Do you debate motions? Is there any other comments from committee members on Mr. Van Mulligen's motion?

Mr. Van Mulligen: — We can try that. I mean, if it doesn't work, then we can always change it. I'm not hung up on it and . . .

Mr. Muirhead: — Discuss it in both our caucuses, I guess.

Mr. Chairman: — Okay. All in agreement then? Carried.

Agreed

Mr. Van Mulligen: — If we are going to do that, then I assume that we'll be meeting this Thursday morning and we may meet next Tuesday night, provided the House is still sitting.

Mr. Chairman: — I think if I might, Harry, then the next point on our agenda here is an orientation seminar that we need to discuss as a committee. I've taken the opportunity to discuss with the Clerk sort of what's happened in the past in regards to this committee and what has been expected of members in getting going and we looked at some of the things.

I guess in 1982 when there were a number of new members, the committee requested a fairly in depth process where they brought in, for instance, people from the House of Commons and they took a two-day period of time to more or less outline the whole economic role of government. And in 1986, I understand, it was limited to a one-day process, shorter and that type of thing. I'm open to suggestions from the committee.

I know myself — never sat on this committee — that I would appreciate probably a full day of orientation; if possible, having people from Department of Finance, Mr. Strelioff's office going in some depth of what would be necessary to make the committee function. Mr. Van Mulligen, Mr. Muirhead have had many years of

experience here. The rest of us haven't and so I'm open to suggestion.

Mr. Van Mulligen: — Can we take the time that we, you know ... or seem to be setting aside for meetings of this committee during the remainder of this session and to utilize that for training? You know, it's two hours here, two hours there. I think we'd be able to get a fair amount out of the way, at least in terms of the comptrollers, responsibilities of auditors, the Clerks, the role of the committee within the legislature. And that we can review it at the point that we seem to be winding up the session and we seem to be winding up the committee, we can always review ... the chairman and I can review to what extent it would be desirable to add suitable opportunities for further training at some intersessional point, whether that's necessary or not at that time. But that we take the time that's available to us now during the session to just do training.

Mr. Chairman: — Anyone else?

Ms. Murray: — I would just like to say that as a new member I would really appreciate an in depth orientation program. I don't feel I'd be as effective on the committee if I was going into it blind, so to speak. Thank you.

Mr. Serby: — I . . . (inaudible) . . . exactly the same thing, that I think it's necessary for those of us who are new be sure to have an overview of what's happening with this committee and how it works.

The question that I have then of those of you who have sat on this committee — you're talking, Harry, about having an orientation that's sort of spread out over a period of time where you take two hours here and there — I'm wondering would that be as effective as it might be if it's done in a chunk, if you have one day set aside, or I hear you talking about two days where you had set aside to do it. What would be the best process in having the orientation completed over? Sometimes if you do it over four or five weeks or two or three weeks, a couple of hours here and there, you lose the continuity of the exercise. I'm wondering if it might not be better done if we could set aside a day or a day and a half, however long it might take. And I'm really asking for some direction on that from those of you who have sat on it.

Mr. Muirhead: — I don't think we need too much time. Sincerely, when I came in here in '78 in opposition, I didn't sit on Public Accounts. I was never on it till about the time you were here, Harry, maybe one year before. And you soon picked it up from the others. But now there's just so many new ones, I think if you had two or four hours, two sessions of two or three hours, you'll pick this up very quickly, what our duties are and what it's all about. It isn't even going to take that long. I never had that chance, so maybe I've been doing it wrong.

Mr. Van Mulligen: — I missed a training session . . .

Mr. Muirhead: — I think it's a good idea though that we get somebody to get us . . .

Mr. Chairman: — I have a suggestion. Maybe I'm taking the chairman's prerogative here, but one of the things on

other business that we have to deal with is the question of an intersessional committee meeting. In discussion with the vice-chairman, he has suggested that we'll probably take a week of meetings — morning, noon, and night — to wrap up the business of the committee prior to the spring session.

Perhaps combining Mr. Van Mulligen's suggestion and the fact that we have to meet, perhaps we could have a two-hour session either Thursday or next Tuesday and then have the first day of our intersessional meeting devoted entirely to background work so that new committee members like myself will understand the workings of the committee. And that way we could involve Finance, Mr. Strelioff's office, and others.

In other words, take say the Monday and use it completely for orientation before we begin our deliberations on the Tuesday. Any comments?

Mr. Van Mulligen: — I agree.

Mr. Chairman: — Perhaps given the time frame that we're under, would next Tuesday be better than Thursday in order to run a two hour . . .

Mr. Vaive: — I think, Mr. Chairman, Thursday on a briefing such as we're envisaging for on the short term . . . we're talking about myself briefing the committee as well as the Provincial Auditor and the comptroller, if both of you gentlemen are agreeable for Thursday, to brief the committee on your respective roles.

We are talking about a full meeting, are we not?

Mr. Kraus: — I just wonder. Perhaps the auditor's ready. I would like to think about the information I should provide. Myself, I have an array of information that I give, and it depends on the audience as to what I should provide and I suppose just exactly what I might say on certain issues because the sensitivity of some of the issues anyway. And I would like to give a little thought, but I suppose I could be ready by Thursday if it was necessary.

Mr. Vaive: — And this is, I'm assuming, Mr. Chairman, that say Thursday or next Tuesday briefing would be rather of a thumb-nail sketch of the operation of the committee and the role of the committee and the role of the Provincial Auditor and comptroller, whereas a full day dedicated to briefing the committee in January or February or March would be a really more elaborate and more in depth and comprehensive sort of briefing.

So I think for Thursday we're really looking at an overview of the operations so that members can understand, get a perspective, put the committee into a perspective in that way.

Mr. Kraus: — I would ask the chairman, would you be looking even on Thursday for some explanation of what's in the *Public Accounts* themselves and so on? Are you talking about the intersessional session for that?

Mr. Van Mulligen: — I don't know. My guess is, like, we've got two, four hours for the Clerk and the auditor and the comptroller to sit down and see what they can

develop for that time in terms of training, and leave some time for questions and discussion.

Mr. Vaive: — Because I would, Mr. Chairman, I'd see for instance a briefing of next winter, February or so, could include a suggestion like Mr. Kraus is saying, that on what is involved in the *Public Accounts*, how to read the *Public Accounts*, how to read financial statements. Those kinds of things would be more appropriate for the more in depth briefing and rethinking of for next February or so; whereas on the short term, we're just talking about outlining how the committee works, how the committee operates and the respective role of the comptroller and Provincial Auditor, that sort of thing because we are only talking about two hours. And with an oral outline plus questions and answer, I think it will take up a good portion of that two hours.

Mr. Chairman: — What's the wish of the committee here? Do you want to use a Thursday and next Tuesday to kind of break these guys up into chunks and . . .

Mr. Van Mulligen: — Let them sort of sort out a syllabus for us.

Mr. Chairman: — Okay. So we give us a four hour period then of orientation and then we can have one day with Finance officials and that other type of stuff coming in? Does that sound reasonable? Okay.

Perhaps we should... under new business, committee, I have a motion by Mr. Van Mulligen if you wish to deal with that at this time.

Mr. Van Mulligen: — I'd like to move:

That the Public Accounts Committee meet for a period of five days, preferably consecutive, between January 1 and March 15, 1992 for the purpose of completing review of the Provincial Auditor's report and the *Public Accounts* for the year ended March 31, 1990 and to do such other works as may be deemed necessary and that the chair and the vice-chair make the necessary arrangements for this meeting as to meeting dates and agenda in consultation with the Clerk of the committee.

Speaking to it if I might, my guess is that it's going to take us five meeting days or the major portion thereof just to get through all the stuff that's left to do from the auditor's report. We did go through the preliminary chapters, the opening chapters of the auditor's report last time around, but we never got into any departments. My guess is that it'll take us the . . . including one day of training now, it'll take us at least a good four days. I'm hoping we don't have to meet every evening, but even if we just meet, you know, sort of 9 to 12 and 1:30 till 4:30 or 5, we'll be able to cover a fair amount of ground and maybe we'll be able to figure out an agenda to at least hit those departments that are going to be of major interest and concern.

Mr. Chairman: — So I take it the actual setting of the date then would be up to the chair and the vice-chair.

Mr. Van Mulligen: — Yeah, we can check with

everybody's calendar. Like Gerry might be off in Hawaii or something like that and, you know . . .

Mr. Chairman: — Any other comment from members of the committee?

Mr. Sonntag: — Well, I would just ask, Harry, are you suggesting that we would not meet in the evenings at all? Because I'm thinking like, for instance, Lloyd and myself would probably come — this is intersessionally — we would come in specifically for that purpose, and I would suggest that it would include an hour or two in the evening as well.

Mr. Van Mulligen: — Yeah. Maybe not every evening that week but we'll try to work in some evening hours too. But the other thing to remember is that it's pretty tough sledding to sit here, going through *Public Accounts*, the auditor's report, from 9 to 12 and 1:30 to 4:30 or 5, and again from 7 till 10. It sounds good but what's that saying? — debate may be good for the mind but not necessarily good for the constitution. We'll see what we can do.

Mr. Chairman: — I like that work ethic attitude that I see here. If that motion is agreeable to committee, all in favour? Opposed? Carried.

Agreed

Mr. Chairman: — The Clerk has reminded me just to review the business that is in front of us. Mr. Van Mulligen has mentioned most of it. It's *Public Accounts* of the province of Saskatchewan and the *Report of the Provincial Auditor* for the year end March 31, 1990, and chapters 6 to 37 have not been considered. We'll also need to discuss the schedule of the witnesses, and I would presume that the chairman and the vice-chairman would do that in consultation.

Is there any other business?

Mr. Van Mulligen: — Can the Clerk distribute the preliminary report that was drafted pursuant to review of the first — what is it? — five chapters of the auditor's report; and to distribute that to members so at least they can look at that and say that that's fine, we'll leave it at that; or, you know, we may want to go further on that.

Mr. Chairman: — Would you want this distributed for Thursday or next Tuesday?

Mr. Van Mulligen: — Whenever. As soon as possible.

Mr. Chairman: — As soon as possible?

Mr. Van Mulligen: — Yes.

Mr. Chairman: — Okay. Should be no problem. Is there any other business the committee wishes to entertain at the time?

If not, I declare the meeting over, and see you all Thursday morning at 9 o'clock.

The committee adjourned at 9:10 a.m.

Appendix to Verbatim

Report on

THIRTEENTH ANNUAL CONFERENCE OF THE CANADIAN COUNCIL OF PUBLIC ACCOUNTS COMMITTEES

Winnipeg, Manitoba, August 11 to 13, 1991

The Thirteenth Annual Conference of the Canadian Council of Public Accounts Committees (CCPAC) was held in Winnipeg, Manitoba, August 11 to 13, 1991 hosted by Len S. Evans, MLA, Chairman of the Standing Committee on Public Accounts of the Legislative Assembly of Manitoba, and President of the Council for 1990-91.

The delegates included Parliamentarians from the House of Commons and the provincial and territorial governments except the Province of Quebec. Legislative Auditors from the federal and most provincial jurisdictions attended including a delegate from Bermuda and met concurrently with the Parliamentarians.

Saskatchewan was represented at the Conference by Mr. Harry Van Mulligen, MLA, Chairman of the Standing Committee on Public Accounts, and Bob Lyons, MLA, Member of the Committee. The delegation was accompanied by Robert Vaive, Deputy Clerk of the Legislative Assembly and Clerk of the Public Accounts Committee.

These conferences enable the participants to exchange information on their respective committees, discuss common problems and meet with legislative auditors who hold concurrent meetings on issues of common interest.

The Conference included nine business sessions where academics and practitioners in the field were invited as panellists to present their views on specific topics and discuss relevant issues with Conference delegates.

The first session was a round table discussion of each delegation's public accounts committee's activities over the past year.

The second session saw a discussion under the leadership of Mr. Kevin Kavanagh, Chair of the Crown Corporations Council of Manitoba who made a presentation.

This Council is a government agency which facilitates the achievement of Crown corporation accountability. Each Crown corporation submits to the Council a self-evaluation which is the subject of a detailed examination by Council staff. The Council examines various strategic and policy issues facing the corporation in its decision-making process. The Council has no mandate to get involved in the privatization process. However the Council could recommend privatization if proposed strategies did not work and on the other hand could advise the government on nationalization.

Mr. Kavanagh is of the opinion that privatization has

more to do with pragmatism than ideology because implicit in this are the recessions that have exerted pressure on western governments facing public enterprise losses due to the linkage of commodity prices of Crown corporations to world prices. Underlying this is the political desire to control deficits.

Some of the issues that require answers with respect to Crown corporations privatization are: the effect of privatization on the corporation's business position, prices, financial risk, whether the capability of the private purchaser is at risk and whether the environmental issues have been addressed.

Professor Paul Thomas from the University of Manitoba presented a paper during the third session on "The Accountability Dilemmas of Crown Corporations". He recognizes the need in most jurisdictions for Crown corporations in economic and social development.

At the outset, Professor Thomas established that governments must answer for Crown corporations. He sees a constitutional basis for accountability of corporations as well as statutory (in some cases), hierarchical and political requirements. But there must be a balance between political direction and control and managerial freedom. That is the big issue.

While Crown corporations have not been accountable enough in the past, Professor Thomas cautions against over-selling accountability which at times may have become diffused rather than focused.

He outlined ways by which governments can influence Crown corporations:

- Cabinet directives tabled in the House; however these may be interpreted as government meddling.
- Influence board of governors who are the trustees or agents of the government; board members should be appointed more judiciously with a view to improve expertise and maintain continuity.
- Financial control over Crown corporations; there should be long-term forecasting.

Professor Thomas also outlined ways by which the legislature can influence Crown corporations:

- question period
- debate in legislature on specific corporation
- debate in a subject-matter committee
- debate in a Crown corporations committee where however the tendency is to focus on high profile corporations.

The difficulty with legislative accountability of Crown corporations is that Members encounter problems in delving too deeply in the corporation because of the complexity of the issues involved of which management have a full grasp anyway.

Professor Thomas concludes that Crown corporations are

not inherently less efficient but there are often many constraints on management freedom. Therefore there should be political control but less administrative control. There should be control of policy and insistence on control over results rather than control over administrative minutiae.

In another session, Maurice Byblow, MLA, Yukon Territory spoke on the experience of the Yukon Public Accounts Committee with respect to the Yukon Development Corporation.

Mr. Byblow explained the problems the Public Accounts Committee encountered in examining the Yukon Development Corporation, especially with respect to the lack of access to all financial statements. Furthermore, Mr. Byblow's concerns related to whether the Corporation met its economic and social objectives and adequately provided the intended service. He outlined many criteria on which the Committee based its investigation. These criteria had been developed in 1990 and agreed to by the Corporation. These had been seen to represent reasonable expectations relating to management systems and practices.

While Mr. Byblow felt that Crown corporations should have a strong economic, financial and social mandate, he asks to what extent should a set of operational criteria be overlooked in favour of social objectives; what are the social and political costs to adhere strictly to established criteria.

Mr. John Kelly, Director of Public Sector Accounting and Auditing, Canadian Institute of Chartered Accountants, spoke as well on "Financial Accountability".

Mr. Kelly outlined the work and the findings of the Public Sector Accounting and Auditing Committee of the Canadian Institute of Chartered Accountants. Mr. Kelly pointed to the wide array of public sector accounting practices, so that similar events and transactions are being accounted for differently in different jurisdictions because of different accounting policies. Governments seem to report fragmented, inconsistent and incomplete information. Mr. Kelly indicated that governments must aim at fair and full disclosure and must implement accounting standards in keeping with objectives, operations and circumstances.

This approach applies as well, Mr. Kelly maintained, to Crown corporations in order to assess how they are doing. Public Accounts Committees must have access to all corporation financial statements and other relevant information. Mr. Kelly added that Crown corporations should report their physical assets if these generate revenue.

The final session was held jointly with delegates from the Canadian Organization of Legislative Auditors. Two economists, one from the University of Manitoba, Professor Fletcher Barrager, and the other, Dr. Warren Justin, Chief Economist at the Bank of Nova Scotia, discussed both sides of the issue of "Deficit Spending and the Economy".

Professor Barrager argued the Keynesian approach that

due to cyclical fluctuations in the economy, governments should in bad times cut taxes and spend to stimulate the economy. He maintained that private sector investments decrease during a recession. This ultimately has an effect on the public debt as government revenues diminish. He expressed difficulty in raising taxes as a solution to servicing the public debt as this affects the ability to expand the economy. He also questioned the tight monetary policy as this leads to high cost of debt financing due to higher interest rates.

He concluded that deficit spending should not necessarily be frowned at as it offsets the counter-cyclical forces of the economy by expanding the economy as private sector investments decrease. The other side of the coin was expressed by Dr. Justin. Debt servicing is crowding out programme spending which in the past was financed by heavy borrowing. The debt burden has of course been compounded by the monetary policy which has increased the cost of servicing the debt. He also indicated that tax based solutions undermined economic expansion as well as competitiveness at home, in the case of GST and PST, as consumers tend to shop across the border.

He argued for a multi-year spending freeze. He added that wage freezes help but much more is needed such as major cut-backs on programs and that governments should legislate the requirement for balanced budgets.

The Conference included as well a visit to the Forks Renewal Corporation which was established to redevelop the vacated railway yards in the core of Winnipeg into a shopping, parkland and tourist attraction area.

The Conference concluded with some business items. The Council debated and adopted the following motion with respect to Crown corporation accountability:

That The Canadian Council of Public Accounts Committees establish a task force to examine the role of the public accounts committee and other legislative committees in the accountability process of Crown corporations with a view to generating a statement on this issue for the information of member-jurisdictions and to assist the CCPAC in future discussions in this matter, and to report back at the next meeting of the CCPAC.

The task force would be composed of the Chairman of the Public Accounts Committee of the House of Commons, from the Legislative Assembly of Manitoba and of Saskatchewan as well as the respective clerks of those public accounts committees with the assistance of the research staff.

It was also agreed that the venue for future Council meetings be New Brunswick in 1992; Ontario in 1993; Prince Edward Island in 1994.

The Council elected its new Executive as follows:

President - Camille Theriault, MLA, New Brunswick

First Vice-President - Bob Callahan, MPP, Ontario

Second Vice-President - Albert Fogarty, MLA, Prince Edward Island

A mention of thanks is extended to our Manitoba hosts for their warm hospitality.

Respectfully submitted,

Harry Van Mulligen, MLA Standing Committee on Public Accounts