

**The Vice-Chair:** — Shortly after 9 o'clock; we'll call the meeting to order. Before we proceed with our discussion on the mandate of the committee, are there any other items of business that need to be raised with the committee? No?

Might I suggest that as a way of proceeding, that we go through the comparative jurisdictional implementation survey of the *Guidelines for Public Accounts Committees in Canada*, starting on page 9, and get a feel from the committee as to whether or not you agree with the statements that are made, for example, statement no. 1, no. 2, and so on.

And you can also make further reference in doing that to the *Guidelines for Public Accounts Committees in Canada*. And if there's any comments on any of the sections, let's deal with them and then get a sense of whether or not we agree with the statement. And if we do, then move on to the next one. And whatever comments people feel are germane to the particular item, raise them; let's get them out.

I'm not as inclined as others are to get firm agreement — and I don't know if it's appropriate in any event because there's no members from the opposition here. But I think the process and the discussion on each of the items is probably more beneficial than any other item.

But having said that, if we can, if there is a broad agreement on the items, then let's note that. And we might use that then as some framework for some future written mandate of the committee. Is that agreed?

**Mr. Serby:** — I just have a few comments, Mr. Chairman. I hope that as we go along too, that we could maybe make some or maybe there are some notes being made on how we see Public Accounts becoming a better place of doing business. And I appreciate a couple of the comments that were made yesterday, particularly in the first area that we covered.

As an example, somebody indicated that if we meet out of session then that tends to . . . the committee tends to be less partisan. It's those kinds of things that I think we're really looking for as we go through this exercise in trying to enhance the role of and workings of the Public Accounts Committee.

So I guess I see some real need and appreciation for making notes on those kinds of things so that we can include them as we go along in the future.

**The Vice-Chair:** — Agreed. The first guide-line, I don't know how far we got on that one, but it says:

The Public Accounts Committee should operate in a non-partisan fashion if it is to effectively conduct a searching and rigorous scrutiny of government expenditures.

We had somewhat of a discussion on that yesterday. A number of comments were made. Does anyone else want to make any comments on that particular section or have any questions on it? Are you generally in agreement with

the statement? Agreed?

No. 2:

The role of the Public Accounts Committee is to hold the government accountable for its spending of taxpayers' money and its stewardship over public assets.

Note that some jurisdictions . . . I guess they're making the distinction that in some cases public accounts committees only deal with matters if the Auditor General's report and don't feel that they have any broader mandate than that. Our mandate is to deal with the items that are referred to it by the Legislative Assembly. I guess having said that, I find it difficult to disagree with they say about what the role should be within that context. Does anyone else have any comments on this?

**Mr. Johnson:** — This particular statement can as well as . . . or at least the first part of it up until the "accountable for the spending of the taxpayers' money", is something that you could apply to the general Assembly or the legislature itself. The stewardship of the public assets as well, and this is actually where to some degree the committee will become partisan in somewhat nature, strictly looking at this particular thing because what one person sees as not being accountable, another person could quite logically see as being accountable with the money. For instance, spending it on a school. One group could say, well there already is enough schools; you just have to haul kids a few miles. Whereas another group can say, well that's totally the other.

So there is that in accepting this as part of the role of the Public Accounts who automatically accept that it's going to be partisan.

**The Vice-Chair:** — Does anybody else have any comments on this section?

**Ms. Murray:** — I just have a question. To go back to your first point. The not yet implemented jurisdictions — did you say that was because they felt they only dealt with the auditor's report in no. 2?

**The Vice-Chair:** — Prince Edward Island, that's the comment we get from them. I'm not too clear what . . . To me it seems like a . . . to use the term, a motherhood statement, that it's very difficult to agree with.

**Ms. Murray:** — Yes. Thank you.

**The Vice-Chair:** — Does anybody have any strong disagreement with the statement?

**Mr. Muirhead:** — Mr. Chairman, just bring me up to date. I'm sorry I'm late. Just on the conversation that's going on now.

**The Vice-Chair:** — We've decided to proceed through the *Comparative Jurisdictional Implementation Survey* point by point after point, to see if there is any comments with respect to any of the items.

To also discern if there is agreement on the points. One, to comments be helpful to share with the group, recognizing that the process of going through this would be helpful in a learning exercise for us all.

Secondly, if there is agreement, this is something that the Clerk might then be able to take into draft into some more or less formal statement of the role and the mandate of the committee.

For my part, it's more important that we have a discussion on each of these items than it is to necessarily get solid agreement on the items. Because the learning that we do here about what the role of the committee is, is far more important than any written account of what the committee is all about.

And so we're on point no. 2 and I guess grappling to some extent with what it meant. We weren't quite clear. We're also referring to the documents, guidelines of public accounts in Canada. Although it talks about the question of the role of the Public Accounts Committee, the loss to understand why it is that this particular statement or objective is not yet implemented in some jurisdictions . . .

**Mr. Muirhead:** — Well, that's what . . .

**The Vice-Chair:** — It appears to be pretty much of a motherhood statement.

**Mr. Muirhead:** — That's what I glanced at when I thought you said you were on 2 there, and just to understand what . . . (inaudible) . . . we've implemented that some provinces sometimes and some not. I thought it was kind of a common knowledge right across the country.

**The Vice-Chair:** — Yes.

**Mr. Muirhead:** — That was their mandate.

**The Vice-Chair:** — I don't know.

**Mr. Muirhead:** — It just doesn't seem to add up. Anyway, thank you, Mr. Chair.

**The Vice-Chair:** — Does anybody have any disagreement with this statement or something that reflects what we're doing? All right, let's move on to no. 3. We can always come back and . . .

**Mr. Strelloff:** — Mr. Chairman, the book on *Guidelines for Public Accounts Committees in Canada* brings these things to life in terms of what exactly they mean. And it may . . . I agree no. 2 looks like a motherhood statement, but in this book it brings a number of other issues to life.

For example, the extent that the legislature looks at Crown agencies. Well, apparently that varies across Canada.

The extent to which a committee looks at transfer payments — do you just look at the payment made out of the vote, or do you actually go into the recipient of transfer payments to determine what they're doing with those moneys? And that's an issue where various public accounts committees would take different approaches to.

They even go as far as the tax expenditure issue. Should the Public Accounts Committee be used as a forum to debate tax expenditures? And there would be different practices across Canada.

So in general the issue, or the statement, is a fairly general statement that is hard to argue with, but there are some underlying issues within it.

**The Vice-Chair:** — No. 3:

(The) Public Accounts Committees should have a clear formal mandate to scrutinize the activities and operations of all Crown agencies and corporations in which taxpayers' funds have been invested, and to scrutinize the value for money obtained through privatization of any such bodies.

Any comments on that?

**Mr. Johnson:** — The only comment that I have on that is that if there is another committee doing that already then it's not necessary to plough the field twice. Otherwise, as far as doing it, in my mind it should be done.

The only question I have is that there's no use doing it in two locations. That, I think, in itself is an expenditure that shouldn't be done. In the area of Crowns, if there is another committee already doing the work, there's no use repeating it in two locations in government. To me that in itself is something that spends money twice to do the same thing to all the field twice.

I realize the discussion says different people say that it's not being done, etc., that something different is being done. That's my feeling on that particular item, is that there is no use in repeating the same scrutiny in two different locations.

**The Vice-Chair:** — I agree that . . . Upon examination, what we found is that even if two committees might be dealing with the same departments, that different questions are being asked and also questions are being posed to different people. In the case of this committee is being put to officials to provide explanation; in Crown Corporations Committee it's the ministers who are generally providing answers, or shall we say providing explanations, making statements, and usually about different matters than are contained in the auditor's report.

But again I don't think there's anything in this that if the Crown Corporations Committee were to clarify its mandate so that it were to be in a position to ask the kinds of questions that Public Accounts Committee is able to ask of the officials and hold the administrators of those corporations responsible or accountable, then I don't think there's anything that precludes us at some point, if that might conflict with some written mandate we have, for us to redraft that mandate and to take that into account.

Any further discussion on whether there should be a written . . . (inaudible) . . . Gerry?

**Mr. Muirhead:** — I don't know what the Crown Corporations' mandate is . . . (inaudible) . . . how far they go. I sit on Crowns whenever being asked. They discuss it like we did here.

**Mr. Vaive:** — Mr. Chairman, a brief outline of distinguishing features between the Public Accounts Committee and Crown Corporations Committee, and our understanding of the mandate of the Crown Corporation Committee is that of course all it is . . . its purview is to examine all provincial Crown corporations through the annual report of those Crown corporations and specifically question the minister representing those Crown corporations relating to operation and management of the corporations, including matters of administrative policy. That is really sort of the formal mandate of that committee.

Practically speaking, the times I've attended that committee . . . And other members, Mr. Johnson maintains as well, that questions that arise at that committee are those that usually might be asked here in the Public Accounts Committee when the same corporations appear here before the Public Accounts Committee. In other words, there's a real overlap of responsibilities with respect to Crown corporations, and that is an ongoing issue, i.e. . . . And this was brought up on May 5 when the Crown Corporation Committee had a meeting with respect to its mandate. And maybe Mr. Strelieff can comment on that.

But one of the main issues that arises is, is there a way that duplication can be eliminated because we can be in a situation where the Crown Corporations Committee would invite a corporation and question it on operations of that corporation. On the other hand, the same corporation might be invited to the Public Accounts Committee. Virtually the same kinds of questions are asked of representatives of the corporation. So maybe there should be an effort to co-ordinate the work of both committees with respect to that particular issue anyway.

**Mr. Muirhead:** — Well I guess you would . . . In my 13,14 years I've been here, I sit approximately five years on each one. And the difference that I see just as an individual, why I think it's far better scrutiny here in Public Accounts than it ever was in Crown Corporations for this reason — that a minister always answers the questions up there. And I've watched the past government be guilty and the one before that, so that's not . . . I'm being fair. You just can't get answers out of ministers like we do the department people here.

So that's my personal feeling, that we would sit there, because I sit in Crown Corporations and I watched the opposition with our people, and if the minister didn't want to answer, boy he can sure play the politics. But you never see it played here.

And I always felt that maybe there's a doubling up in the questions asked, but there sure isn't a doubling up in the questions answered.

**Mr. Vaive:** — Just one more comment, Mr. Chairman. The advantage of the Public Accounts Committee when a core Crown corporation appears is that the committee

has the benefit of the Provincial Auditor's report with which to work and they don't have him there. And the Crown Corporation Committee doesn't have that benefit. All it has is the annual report.

**Mr. Muirhead:** — That's why I like Public Accounts better. Got you guys here.

**Ms. Murray:** — This is a question about Crown Corporations. So there is no Mr. Strelieff or it's just . . . I've never been to a Crown Corporations. So it's just the committee and the minister of the particular Crown corporation that they're . . .

**Mr. Muirhead:** — And his staff, any staff he wants to call.

**Ms. Murray:** — I see. Oh, so I can see why this would be

**Mr. Johnson:** — A different set-up than . . .

**Ms. Murray:** — Yes, quite different. Thank you.

**Ms. Haverstock:** — I have very limited experience on both of these committees — Crown Corporations and Public Accounts. But I can tell you that there is definitely more partisanship feeling on Crown Corporations. They feel quite different as committees. And I don't know why that is either. I can't . . .

**The Vice-Chair:** — The minister's there.

**Ms. Haverstock:** — Well perhaps. But in this case you have to understand that the people who were sounding very partisan in questioning the minister were members of government. So I know the circumstances in this case but I am just wondering if that's usual.

**The Vice-Chair:** — Yes, my guess is that it's almost as if members of the committee feel that you can't get any answers from the minister so you phrase your questions in such a way as to get the impact, and the answers are almost irrelevant. And the ministers do their best to give good political answers. I mean there might be the odd case where they'll be forthcoming with the facts. But yes, my own assessment of it in my limited contact with it is that it's not unlike the House in terms of the interchange that occurs.

**Ms. Haverstock:** — I think we very much benefit by having the auditor involved in this committee and I would like to see this extended to Crown Corporations. And I think that it's been talked about on numerous occasions to have the officials rather than the minister far more directly involved in answering the questions. I think that would be helpful too.

**The Vice-Chair:** — So is there any disagreement that the Public Accounts Committee should have a clear, formal mandate?

**Mr. Johnson:** — This is no. 3 that we're looking at?

**The Vice-Chair:** — Yes, is there any disagreement with that statement?

**Mr. Johnson:** — No, the statement has to be done.

**The Vice-Chair:** — Okay. I don't want to skip through this, but we did have quite a discussion on some of these items yesterday and there's lots coming up yet that we haven't talked about.

4. The role of Public Accounts Committees in ensuring accountability of transfer payments needs to be defined and formally established.

Now that's an issue that we haven't really delved into yet. Mr. Strelieff touched on it.

**Mr. Johnson:** — In that particular area, a transfer payment would be, as I understand it, would be to a local government body or to a non-government organization. My feeling is that along with the transfer of money goes the transfer of responsibility, that the people that are receiving the money are therefore are responsible for how it is spent and the rest of it, and that the Public Accounts Committee, their responsibility goes to seeing that the money is provided to the organization — that it meets Acts; it meets whatever the thing is. And once the money is transferred to the organization, then it should no longer . . . the Public Accounts Committee should stop at that particular point.

If individuals are interested in following through because they believe the money is being transferred to somebody that is doing a wasteful expenditure of it or totally misusing the funds after it's transferred to the receiving body, then I think that that should be brought up as a question of the minister or whatever in the Legislative Assembly, because it is at that point that it can become a very, let's say political thing.

And if you want to maintain the Public Accounts Committee as looking for errors of how things are done and that type of an assessment, then you have to have that break at that particular point. And when you're transferring funds to local government bodies, they have elected people that are supposed to be looking after it, and there is no point in having people elected and then some big daddy coming along and not allowing those elected people to stand on their own two feet and spend the money accordingly and take the rap or the benefits for it. And that's my feeling where that should go to.

And I think that in just looking at the number of implement places where it's been implemented and the places where just the layout says that there must be other people believing somewhat the same thing, the two places, the Yukon and Newfoundland where it's implemented as I understand, do not really have good local government bodies, etc., or at least not as well defined as they are in other areas.

**Ms. Haverstock:** — For me, I guess my focus would not be on the word responsibility; it would be on accountability. And we know that with transfer of payments from the federal government to the provinces, that in fact the provinces are held accountable for dollars sent in transfer payments for such things as health care and that the province is held accountable for ensuring that those dollars are spent in that particular field.

I don't think that this necessarily has to be so refined that the role of the Public Accounts Committee would have to look at every dollar spent and the way it's being spent. But if transfer of payments are being given to any particular group, I think we have a responsibility to ensure that if the dollars are sent — that our tax dollars for let's say a particular purpose — that there is accountability there. I wouldn't want us to just simply erase our "responsibility for the accountability of tax dollars" by saying someone else is now responsible for them.

And I particularly, by the way, agree in some sense that perhaps we could look at a way of adopting the Quebec way of doing things. I think that there is perhaps dollars, an attached amount could be a flag for when the committee gets involved. I may in fact require some explanation about what all the implications are for Public Accounts Committee getting involved with transfer of payments or not getting involved.

But I do believe that we're responsible for in — I think this is what the statement is — operationally defining when we would get involved and when we would not. And that's what I think the statement says, that we need to have definition and formally established procedures for transfer payments.

**Mr. Sonntag:** — Well the comments I would make is that — unless I'm misunderstanding this as well — the transfer payments can go both ways. I mean if we receive transfer payments from the federal government that can tie us to a liability some date in the future as a province. And I mean I've filled out thousands of loan applications in my lifetime already, and I can assure you that just because an applicant didn't have a debt incurred this year, that if he didn't reveal it in the future years for debts further ahead in the future, we didn't just simply pat him on the back and said it was okay.

So I guess the analogy I'm trying to make is unless we recognize that, we don't have a true picture of the provincial financial situation. So I guess I disagree with some degree with my colleague here, Mr. Johnson.

**Mr. Muirhead:** — Well I don't know whether I'm understanding this or not. I think it's this way, what this sentence really means. We're only discussing the accountability of how it's transferred. We can't get in, as a Public Accounts Committee here, on any policy whatsoever. We should have no right to get into that.

So really what it's saying here is ensuring accountability of transfer payments needs to be defined and formally established I don't see anything wrong with it because we're only talking about how much we get into the accountability of it. And we're getting off the topic of accountability; that's all it really says here. It doesn't say we get defined in anything else.

We just have to establish among ourselves — is my feeling on it — is how we go about the accountability. That's our only role here. We have no role to tell any minister or any department of what to do. That's policy. That's nothing to do with us at all, unless I'm not understanding what our conversation's about.

**Mr. Serby:** — In my understanding of this statement, when we're talking about transfer payments I see two issues here: the transfer payments from federal government to province, which there I think is in place now a fair bit of scrutiny and accountability in the funds coming this way.

The issue, I think, for me would be more in our accountability of our transfer payments to third parties. And there I see us not having as much opportunity to review and scrutinize, particularly the hospitals, schools, and municipalities where, you know, over half of our provincial budget is in third-party funding; actually it's nearly two-thirds. And when we start looking at what sort of accountability third parties provide to government, I guess the issue then becomes, you know, where does government start to assume the responsibility of autonomy on the part of third parties. I mean that's the issue.

Where third party starts saying things like, now you're going to be . . . if you're asking us to account on all of our financial transactions, then you're obviously looking at what our policies are in terms of delivering of services, etc. And I think that becomes the issue for them.

And if we're starting to look at, or we're asking or wanting to look at a closer scrutiny or accounting of third parties, then I think there needs to be . . . we need to set up some sort of format for that process to occur. I don't think we have one right now.

**The Vice-Chair:** — If I might, just a couple of comments. It's an issue that we've grappled with from time to time over the last few years, I think especially in the context of SIAST (Saskatchewan Institute of Applied Science and Technology) and some SIAST expenditures, and what the rights and responsibilities of the committee were to question or to get into the way funds were expended by SIAST.

It raised the whole question of what is the role and what is the process for ensuring that municipalities — rural and urban — school boards, hospitals, the universities, the technical schools, SIAST, whether or not they in fact expend moneys for the purposes for which they were given the funds by the people of Saskatchewan.

And where does our role begin and end, and their roles, recognizing that some of them — as I think Lloyd pointed out — elect their own governments. They're elected by people and they're held accountable by people. And municipalities are required, as an example, to publish *Public Accounts*. The city of Regina's got its own auditors; it's a different type of auditing. But they have their own officials to . . . and they're required to publish information and so on.

So where does our role begin and end? As an example, urban municipalities and rural municipalities — but urban municipalities, as I recall — are specifically granted funds for capital works. To what extent are we assured that the funds that are expended by the municipalities under that program are in fact for capital works, as opposed to finding their way into operating

budgets and supporting operating expenditures? And that can happen. To what extent do we scrutinize that? Is that something that's likely to be of concern to the municipality? Likely not, but it might be of concern to the Legislative Assembly. That is, we're then spending money for . . . or the money is being used for the wrong reason; it's not being used for the reasons as articulated by Legislative Assembly and as can be found in the legislation, or what have you.

Probably a good example of that type of thing was a couple of years ago the federal Auditor General raised in his report concerns about how the province of Nova Scotia was expending funds, subject to an agreement to improve the Halifax harbour. And it was his contention that the Nova Scotia government was tacking all kinds of normal, ongoing government expenditures onto this agreement and getting money from Ottawa for what were expenditures that they would normally have to expend, in any event. And he said that therefore the federal funds weren't being expended for the reasons that the federal government wanted to spend them.

Well of course the Nova Scotia auditor general didn't quite see it that way, never saw it that way, and certainly the Nova Scotia politicians didn't see it that way. But there's a real . . . The Auditor General for Canada felt that we're funding; we do have a responsibility to see whether or not the funds are being expended, you know, for the purposes that were initially set out.

So it's a difficult question. And when they say that the role in this matter needs . . . or ensuring accountability of transfer payment needs to be defined and formally established, that's an excellent thought. I'm not quite sure how we go about doing that yet and what's involved in doing that. My guess is that it could be a complicated and complex exercise.

I just want to call on Mr. Strelieff. You know, he's got some comments, and then we'll get to Lloyd.

**Mr. Strelieff:** — Just a few comments on what we do. First our office looks at all provincial government organizations. And, for example, SIAST we consider a provincial government organization and will report to you. So that's our starting point. All provincial government organizations whose boards for example are appointed by the government, that becomes a provincial government organization.

On the transfer of payments, there's two kinds of transfer of payments that are useful to think about. One is the transfer of payments to other governments who have their own separately elected bodies, and then the transfer of payments to non-government organizations — perhaps community colleges or day-care centres or all the array of third-party, non-government organizations.

When we do an examination, we'll look at . . . If the money is coming out of the Department of Urban Affairs and is going to a local government and the money has some strings attached to it, that it can only be used for a specific purpose, what we'll do in the department is to find out what the department is doing to making sure that the local government or the non-government

organization is complying with the terms of the transfer. If they're not checking to see whether the money is being used for a capital purposes or operating purposes, we'll report back.

So that's where we stop. We haven't gone the next step and checked to see whether the department is doing its job out in the local government. We haven't gone that far, or we haven't moved into the operations of the third-party recipient itself. We'll stop at the department. Has a department done something or has some method to making sure that the moneys are being spent with the strings attached to it. And so far, that's as far as we've gone.

We do periodically do some work for the Auditor General of Canada when there's a cost-sharing agreement of some sort and his office wants us to determine whether moneys are being spent in accordance with the agreement. We will do those kind of examinations and report to him.

But we haven't moved the next step, which is to go actually into the third-party recipient and then make sure that the moneys are in fact being used as contemplated.

**Mr. Johnson:** — Okay. I understand what Mr. Strelieff has been saying and actually I think what I said to start with is that — or if I didn't say it I'll repeat it so that it goes across the way I want it to — if we use the term “we” and that covers the Legislative Assembly, the Public Accounts Committee, and us as MLAs (Member of the Legislative Assembly), then the particular statement becomes total. My feeling is, is that the role of the Public Accounts Committee should not be extended beyond where we are at the present time in ensuring that if there is a transfer of funds and there's a string attached to it, the string is solid, it isn't chopped off. It's followed up and that's what you indicated that is already happening is that you follow the string out and say, okay let's achieve that. But that we don't go the rest of the way and do the rest of it.

My feeling is that if there is a transfer of money and it meets the criteria of all the strings that there is in the Legislative Assembly, if that transfer of money is not achieving what people want it to achieve or what they think they want it to achieve, then in the Legislative Assembly is where the argument should go on.

So I don't think that it shouldn't be done, it shouldn't be accountable for it, I'm just saying is that this committee is not the place for the accountability beyond the actual transfer to see that it meets the regulations of the department, etc. This committee stops at that particular point because once it gets out into the NGOs (non-governmental organization) or into the municipal governments or the university or any of those items, the discussion becomes political to a degree, very partisan as to what should be spent there.

If someone is saying that the university should be cut . . . the money spent on the university should be cut in half, I can well imagine that there would be a lot of political discussion involved in it, and a lot of partisan political discussion. And it achieves nothing in bringing it here to the Public Accounts Committee.

**The Vice-Chair:** — I think we're saying the same thing here.

**Mr. Johnson:** — Yes.

**The Vice-Chair:** — People may disagree on the extent to which we go because that's a subject that needs to be discussed further, but the question is should there be some common understanding as to what it is that we should be holding third parties accountable for, or that we should be looking at transfer payments — that there should be some written statement of that to help us in our future understanding.

**Mr. Kraus:** — Mr. Chairman, I just wonder sometimes if . . . I can understand where you can set certain terms and conditions in some of these payments you'd make to the city or the university. But at some point it seems to me that if the government itself tries to look at economy, efficiency and effectiveness for these organizations, it presupposes that it's doing a great job itself.

And you know, with all due respect, the provincial governments and the federal governments are not necessarily better managed on a day-to-day basis than a city. And so while I can see making sure certain conditions are met — if we said we're giving them money for capital projects we'd want the departments to make sure that they spent money on capital projects — but when it gets into value, I wonder whether you'd be sending in a federal or provincial auditor, whether you wouldn't let them look after that with their own auditors and their own accountability mechanisms internally. And to some degree, if you want to deal with the universities, I suppose one of the mechanisms is the government probably cuts back; or it's the same with the cities, you know, you may cut back the grants.

But I'm not sure how far a public accounts committee of a province could get involved in some of the day-to-day affairs of organizations like the City of Regina or Saskatoon.

**The Vice-Chair:** — No, I agree. But nevertheless it would be helpful for us to have something that defines how far we should be going as opposed to when the matter arises, saying, well what should we do here. But just to have some, I guess it would be helpful, some written explanation as to how far we might want to go on this.

**Mr. Sonntag:** — I may misconstrue this entirely, I'm not sure, but this would be a question to the auditor. I thought a problem that you identified yesterday was — and I'm not sure that I ask this correctly — but supposing an agreement that would see \$10 million coming to the province over two years where part of the agreement had \$10 million . . . the 10 million, even though it was a two-year program, 10 million came in one year. The system that we now have does not allow us to set it up so proper bookkeeping would show you having 5 million each year. But the system we have now, because we're in *Public Accounts* dealing with the year in which we are dealing with, doesn't allow us to recognize the fact that we have in fact a \$5 million liability for the future year. Was that not something you identified yesterday?

**Mr. Strelloff:** — Yesterday, yes, but that was on a different topic. We were just discussing whether . . . I think one of the sentences in the first guide-line had “expenditures of the past, present and future.” And we were wondering how could the committee address future expenditures; normally it addresses the past.

And in that context I gave an example of a past transaction that has a future expenditure attached to it. So it was an example of how something that you scrutinize in the past also affects the present, and the future too. It was a different topic though.

**Mr. Sonntag:** — Oh, I see. That’s where my comments were in that context. I guess I refer to the transfer payments and accountability, and I’m wondering where that would fit in. Like how would we . . . maybe it is an entirely different topic, but I’m wondering how we deal with that. Does that tie into this at all?

**Mr. Strelloff:** — Well in that it is a federal-provincial agreement, but I don’t see it as a transfer payment issue. It’s almost a straight, prepared, good accounting records issue. Right, Gerry? But there is a past and a future connotation to it.

Gerry, when you were talking about transfer payments and our office not being . . . our office shouldn’t go and look at what the transfer recipient is doing with the money. Surely though we should expect the department that is responsible for providing the grant out to a third-party, non-government organization, or another level of government to have a method in place to ensure that, one, the money is being used for the purposes as intended and that the money is being spent in a well-managed way. And then our office would come in and look at what the department is doing to make sure that those things are happening and then report back. So there’s the link.

**Mr. Kraus:** — I suppose to some degree. Certainly to ensure that the money has been spent for what it was intended. But value-for-money is a little more nebulous.

**Mr. Strelloff:** — Maybe not the value-for-money part, but the idea that the recipient organization for example is preparing budgets and regular financial statements and are having regular board meetings; when they go through a tendering process that they actually have a tendering process; that they’re just administering the moneys in a prudent manner. The department would ride herd over that, or you would expect them, particularly when there’s significant moneys involved.

**Mr. Kraus:** — I think you’d have to look . . . I think if you’re talking about a small, non-government organization, I might look at that a little differently than I would at the city or the university.

**Mr. Strelloff:** — Well materiality always has a dollar sign.

**Mr. Kraus:** — But I mean, you may only be getting \$75,000 to a small organization. But if they’re not well, if you’ve got some suspicions about their ability to manage, then in the contract you probably do put out some things. Expect for example a plan in the first place, what they do

with the money. And then report on what they’re going to do at the end. And you should have some one that may have some contact once or twice or however you wish to do it, just to make sure that they’re functioning properly.

But again I guess I . . . there’s a point at which I wonder how far we need to be telling — if I could use these words — telling the city how to manage its affairs. I’m not sure we should be involved in that. If it was me, I gave them \$10 million to spend money on a capital project, I’d want them to account; I’d want some assurance that’s what they did. But their tendering practice and so on, I think they should be looking after that themselves. I don’t think the Department of Community Services should be making sure that the city knows how to tender properly. That’s a personal opinion.

I think we have enough of a challenge internally to make sure we’re able to manage our affairs well, and we let the city do its own job.

**Mr. Strelloff:** — Well certainly when there’s a separately elected body, there’s another accountability regime there. But where there is no separately elected governing body and the money is given to the organization, what responsibility does the department have to make sure that the moneys are being spent prudently?

**Ms. Haverstock:** — If I may, I mean I concur with both of what you’ve said. I think it’s well known that municipal governments have done quite a considerably more, I think, responsible job than government has been willing to do. But if I read this properly, just to bring this to some closure, no. 4 states:

The roles of Public Accounts Committees in ensuring accountability of transfer payments needs to be defined and formally established.

Now I think we could agree to that, at least I’m going to propose that I agree with that. I think that we need to look at more specifically our role and clearly define it and just put some mechanism in place whereby we deal with this. I would not want to see us just sort of saying we disagree with the statement because I think we should do something about it.

**The Vice-Chair:** — At this point there is nothing. There is nothing to really guide us. If the auditor has something, we will look at what the auditor has to say, but the committee doesn’t have its own framework in terms of deciding what lines of inquiry it wants to pursue.

**Mr. Serby:** — Just, Harry, on that point, I think that currently we as a Public Accounts Committee are receiving that information through the departmental people when they’re here presenting that information to us in *Public Accounts*. Because there is a really formalized mechanism in place right now, particularly for the reporting of NGOs to departments.

It’s a very stringent and tight reporting process. They have standard consultants throughout all of the departments who are expected to ensure that NGOs in particular in this province are accounting for the funds that they’re receiving. And so that process I think is being well

administered as I know it over the last several years.

And I certainly agree with what Gerry's saying. I think it becomes extremely difficult, particularly when you're working with larger third-party decision makers or levels of government or boards, to insist that they deliver a particular service as per might be the government's decision or mandate, because it takes away from the autonomy, Harry. And I would be concerned that we become too focused in asking for that responsibility because I don't think it fits here in the Public Accounts Committee, personally.

But in terms of . . . I think we all agree that we need to ensure that that kind of accountability takes place. And to some degree I think that it's already happening to a large extent. I don't know that we need to become . . . I don't know how much more we need to tighten that up.

**The Vice-Chair:** — The question here is that departments seem to know what they're doing, the auditor seems to know what he's doing, does the committee have any sense of what it should be doing in this regard? And we've run into this in the odd time in the past. Well should we be asking questions about this or that? We don't know.

If the auditor raises questions, then we look at whatever questions he's raised, if it's on the priority list to do that. But beyond that we have no I guess internal guidance mechanism to suggest to us that here is a field of inquiry that we'd like to look at or we want to ask the auditor some questions about. I guess we haven't defined or formally established our own thinking in terms of these transfer payments.

And the question is, would it be helpful for us to do that? My guess is that it might be. If nothing else, that it might lead to future discussion as to how we view transfer payments. It would be helpful to do that.

Does anybody have any strong disagreements that we try to articulate some statement or try to define our responsibility vis-a-vis transfer payments. We would just draft it and then we would look at it again at some future time.

**Mr. Sonntag:** — Well now that I understand where you're coming from, I think I'm understanding what's going on here and I strongly agree with what you've said here. I think that's exactly right.

**The Vice-Chair:** — I don't know, like to the extent . . . I think Gerry has made a lot of valuable comments and that someone who was in city council for six years, I can tell you there's lots of cases where local government take great umbrage at seeing a government stepping in because they do the job far better than the provincial government can do. But yet, there are other instances of where you want to make sure that where you're providing funds, that the funds are in fact being spent for the purposes for which you're voting, and capital being one example.

**Mr. Muirhead:** — Mr. Chairman, we could go on forever and ever and ever if we ever got into all the departments and how we as a committee are accountable for . . . going

to hold them accountable. But I think the way that should be written is the role of Public Accounts Committee is ensuring accountability of transfer payments and then stop. Take out these "to be defined and firmly established" because I think we'll never arrive at how we want to define it. It's just not going to happen.

**The Vice-Chair:** — Yes, I agree with you that it's hard and even if you were making a statement one day, you might find circumstances which suggest to you . . .

**A Member:** — You've got to back off and change the next day.

**The Vice-Chair:** — Yes, change it the next day. But having said that, would there be any strong opposition to have the Clerk, perhaps in consultation with the auditor, to try and draft something that might aid us in future discussion and understanding of this item. Is that agreed? Agreed.

Tax expenditures are a growing area of government activity, and one which received minimal scrutiny from either the legislature or government relative to direct expenditures. Public Accounts Committees can make a major contribution in ensuring probity and value for money in tax expenditures. The role of PACs (public accounts committees) in this area needs to be defined and formalized.

Everybody know what tax expenditures are? That's where the government says that it basically relates to deductions. They say that if you do such and such then you can deduct that from your tax. But that is in fact then an expenditure on the part of government because it's revenue that you're forgoing. And the question is: to what extent do we scrutinize or begin to understand and scrutinize that type of expenditure on the part of government?

**Mr. Strelieff:** — Mr. Chairman, Mr. Comptroller, what information does the government have on tax expenditures?

**Mr. Kraus:** — Normally — and last year's budget was an exception — you'll find in the back of the budget address normally a statement on what they expect the tax expenditures will be, I think, for the upcoming year. And I can't recall again what the problem was but they didn't do it with the last year's budget. But normally it's in the budget document. It's one page.

And I don't know if much else happens with it. I don't ever recall — mind you, I'm not in the House all the time — but I don't really recall it being a big issue in the legislature. But that's all I know about it.

**The Vice-Chair:** — How much are we spending on it?

**Mr. Kraus:** — I'm sorry, Mr. Chairman, without a budget speech I just can't remember. I do know, I've thought myself, that it would be much more interesting to see what each sector is getting if you were to take the direct cash grants and loans and expenditures and add the tax expenditures to it, you might find that certain segments



are getting much more benefit, if you will, than is initially thought. But that's never done, either. There's no bringing together of the cash and these tax expenditures, which might be something you'd want to . . . I don't know if the committee would want to get involved in that, certainly the legislature never does.

**Mr. Streliaff:** — Gerry, can you give us some examples of tax expenditures — five or six, maybe their size, dollar size?

**Mr. Kraus:** — No, I'm sorry I can't, Wayne, without just having it in front here. I'm sure they make an estimate of what they're giving an individual through the personal exemption. Each of us has a personal exemption and therefore there's a tax expenditure in that regard. But by sector and so on, I don't know and I'd have to get hold of a budget speech from a couple of years ago. I don't have anything to do with it. It's other people in Finance that calculate and report on this.

**Mr. Streliaff:** — Our office primarily just looked to see whether the legislation surrounding the tax initiative is being complied with and in some cases will report back that it hasn't. I can remember last year we were talking about some of the royalty rebates and another one related to . . .

**A Member:** — Venture capital tax.

**Mr. Streliaff:** — Oh, yes, that's right, the venture tax capital tax program. So we just look at whether the actual program has been complied with, not in a sense of how much money is moving through the tax expenditure system.

One thing that's always bothered me in a general sense was that there's usually lots of scrutiny around a tax initiative. The year that the tax initiative is entered into the government will come out and say that it will benefit certain people by X millions of dollars each year. But then after that, the next year and the year after that and the year after that, it kind of just floats away and no one goes back and says, well what is exactly happening with that tax initiative that we passed a year or two years or three years ago. There's no scrutiny on it and as a result there's an ongoing expenditure happening without really people knowing about it other than in that initial year.

I know the scientific research tax credit program was like that. In the initial year of it — the federal one, the initial year — here was the proposal, it's going to cost us \$100 million a year, and everyone thought that was a good idea. But then in the years after it never came back and maybe two or three years later it turned out to be a billion dollar deal or a two billion dollar deal. There needed to be, at least from my personal point of view, there needs to be some sort of ongoing mechanism to review that because it certainly is just like spending money through a cheque.

**Mr. Kraus:** — Well it seems to me that — again, just trying to remember the thing, and I don't even look at it more than once every two years — but it seems to me there would be more exemptions in the agricultural sector, as you might imagine, because they'll often get a fuel tax

exemption or this kind of an exemption. So you'd probably find in Saskatchewan anyway that the tax expenditures are higher in the agricultural sector than in others. But I can't quantify it.

I did give you a copy of the last time they prepared that, to Mr. Van Mulligen. But would you be interested in me maybe trying to get my hands on a few for the committee — a couple of the old speeches, and photocopying some of the pages, or is it just for discussion really that . . .

**The Vice-Chair:** — The question is whether we want to define and formalize our role in this area.

**Mr. Kraus:** — I'm not sure to what extent the Department of Finance evaluates what impacts those tax expenditures are having.

**The Vice-Chair:** — Right. And that's the question. If the government says, we're going to have venture capital tax credits system and it's going to provide X thousands of jobs and it's going to accomplish such-and-such, and that's the objective of the program, and like Wayne says, in the first year there's a lot of hullabaloo about what this program is going to do, then in subsequent years the money continues to be deducted from taxes that might otherwise be paid, and therefore you are in a sense expending money but no one's got a clue as to whether or not it's achieving what it set out to do. It's just there.

**Mr. Kraus:** — To some extent it would be like any government cash expenditure program. Once you put it in place, you'll take it away with caution.

**The Vice-Chair:** — But next year when there's cash being paid out, the auditor sort of raises questions about, well you're not sort of accounting for it right. It's there in the *Public Accounts*. It's there every year when they look . . . usually when they look at, you know, can we afford this program or that program? So far more questions tend to be asked about when you're giving out cash as opposed to these tax expenditures. So I don't know where we go from . . .

**Mr. Streliaff:** — Well one thing I suppose you could do is ask Gerry's office, our office, to find out what is being done in tax expenditures, what kind of tax expenditures are being made, and how does the government know that the original purposes of the tax expenditure initiative and objectives and cost, etc., are being monitored and being reported back.

And then with that information the committee could say, is this a serious issue and do we need to examine it further, and then how do we examine it further? First you need . . . At least I need to know that too. I need to know the magnitude of it all.

**Mr. Johnson:** — I would say that the committee would have somewhat of a difficulty in assessing it just given the conversation that has carried on here in that if no one seems to know what's happening with it, the ability of us to do some assessment of what's going on gets to be very limited.

My feeling is that the tax expenditures are actual

expenditures when they are not common to everyone. Like if you're no longer taxing dog collars, you're no longer taxing dog collars; and that's period. But if you were taxing dog collars, unless it's a big dog or some other thing which means it's limited, then it's a tax expenditure. The other, it's just not a change of the tax system and should be looked at in that sense as an expenditure. Once they've been done, they should be reviewed as to see whether they're doing what they're doing.

**The Vice-Chair:** — There's no question here that the committee needs to look at why the government isn't taxing dog collars. But if you're able to write off or you're able to forgo paying certain taxes because you claim to have bought a dog collar and that's an exemption and that dog collar has some redeeming value supposedly in the minds of the government when it first came out with this exemption, then I think the committee should have some right to look at that and say, well you thought that by giving everybody the right to write off these dog collars you were going to stimulate the number of dogs in Saskatchewan and that was going to create a growth industry here. Well it just doesn't happen. Then yes I think the committee should be looking at that.

Does anybody have any problems if we were to ask Mr. Strelieff and Mr. Kraus to look at this matter some more and come back to us.

**Mr. Kraus:** — Perhaps. I'm sure the Department of Finance doesn't really want another assignment. But rather than myself, it might be better if it was just directed to the Department of Finance. I don't know an awful lot about it, but there are people there that do, and they might be in a better position to more readily tell you, here's what they are and here's what they're intended to achieve and maybe even be able to tell you what they think they have achieved in some cases.

**The Vice-Chair:** — This is also one of the things that we could ask you to convey to the Department of Finance that when we next get into . . . when we get into the next year's *Public Accounts* and the auditor's report in addition to any items that might be in the auditor's report, the committee will want to look at the question of tax expenditures and that any explanation and description of these tax expenditures in Saskatchewan: one, the purposes for which the tax expenditures were first authorized; two, the extent to which tax expenditures are being made, that is the total funds expended; and their assessment as to whether or not the tax expenditures are meeting the objectives as first defined.

That we will be wanting to ask some questions so that we would ask them to provide this information to us prior to coming here. Now they're going to have a month or two to pull that together.

**Mr. Kraus:** — So I will ask them then to prepare a report on this basis and, just as you said, provide it to the committee a few weeks or whatever before you convene to consider the next year's reports.

**The Vice-Chair:** — It might be when we call them up as a department. We always do; invariably we do. Is that agreed that we would ask them to do that? Okay.

**Mr. Johnson:** — Just looking at the list of it, it shouldn't be very hard for us to add it. It's been as late as '89.

**Mr. Kraus:** — Oh yes. They have the material.

**Mr. Strelieff:** — The hard part will be to define what the precise objectives are, what the expected costs and revenue implications were, and then what is the performance to date which are the essential questions that we would hope to have answered. Those would be the tough things.

**Mr. Johnson:** — There's a dependent child tax credit of 8.3 million. That's going to be very . . .

**The Vice-Chair:** — If you find out you're paying \$6 million to independent children, you may want to ask some questions.

**Mr. Strelieff:** — The interesting part on that would be what was the expectations when the program was initiated? Is that following through or has something changed remarkably, and why? And then what was done because of it?

**The Vice-Chair:** — So the first . . . At least in this particular question of tax expenditures, let's leave it at that. The Department of Finance will come to us with the report.

We may decide that our involvement in this matter extends to no more than asking the Department of Finance every year to provide us with an updated list and an accounting of tax expenditures so that the committee can look at that. Is that agreed? We'll leave it at this point.

Can I suggest that we take a 15-minute break at this point and then we can get into no. 6 which asks whether government policies are good or bad.

The committee recessed for a period of time.

**The Vice-Chair:** — No. 6:

The Public Accounts Committee should not concern itself with the policies of government or with determining if they are good or bad. The Committee should be concerned with ensuring that the policies and programs of the government are implemented in an effective, efficient, and economical manner, and the taxpayer is receiving value for monies spent.

I might also add whether or not the money is being spent for the purposes initially defined by the Legislative Assembly.

**Ms. Murray:** — Could I just ask — you know I'm sorry if this seems a very simple question, but could I have a simple definition of what value-for-money auditing is please? As opposed to . . .

**Mr. Strelieff:** — A complicated explanation?

**Ms. Murray:** — No, no. I mean we've talked about that not being legislated into the auditor's Act yet. Is it

value-for-money in Saskatchewan? Is that right? I know that I have an idea of what it must be from the words, value for money, but could I just have a . . . (inaudible interjection) . . . No, no, no, you did actually . . . No. I discussed this with Mr. Vaive earlier, and you know, I got very similar explanations and now I would like one from the auditor please.

**Mr. Strelloff:** — Okay. In our office we describe what we do as comprehensive auditing and there are three components to that. One is, are the financial reports that governments prepare, are they reliable? So that's the financial statement idea.

The second one: has the organization complied with legislative authorities? So that's compliance with legislative authorities.

The third one relates to, has management established good systems in place to ensure that goods are purchased at the best price, that's the economy aspect that you're getting, you're purchasing the goods at the best price. Once you've got goods are you using those goods in the most efficient manner? So that's a move from economy, efficiency.

And the third one relates to effectiveness; and that is, has the government a system in place to ensure that the initial objectives established by the legislature are being achieved?

So if the objective of the program is to stimulate employment in Kamsack, is there a system in place within the department or within the Crown agency to make sure that that objective is being achieved?

Now our office conducts the first two on financial statement auditing and on compliance with legislative authority auditing. We also in the past have gone a little ways on the economy, efficiency exercise by looking at whether the individual government organizations have proper budgeting systems, are preparing . . . have a system in place to make sure that the financial reports that are coming out are reliable, that they have meetings of boards of directors, and all sorts of management practices to ensure that the financial reporting information is good, and also that they're safeguarding their physical assets.

More recently we've begun to explore how to look at economy, efficiency, effectiveness issues. Has the department established a good way of ensuring that they are getting the best price for the goods, and they're using their goods in the best manner possible, and that they have a system in place to ensure that program objectives are being achieved? So we're moving out in that area.

The third area our business or our practitioners call value-for-money. The phrase, value-for-money, from my personal point of view is rather misleading. It was generated because it had a marketing appeal to it: are they getting value for money? Well, the question of value-for-money really is a policy, legislative concern. Where the legislative auditors fit is: has the organization itself systems and practices in place to ensure that the goods are purchased at the best price and are getting the maximum use out of those goods? The value decision,

whether the program itself is a good program or not, well that's the legislative concern.

So there's three components to the comprehensive auditing: one is financial statements, compliance, and the other one's called value-for-money. The more generic description of it for auditors relates to systems and practices in place to ensure that you're getting economy, efficiency, and that program objectives are being achieved.

**Ms. Murray:** — Right, thank you very much.

**The Vice-Chair:** — Might say that even though The Provincial Auditor Act has not specifically provided for the auditor to be able to do or to conduct value-for-money audits or to look at the questions of effectiveness, efficiency, and economy, the committee has always seen that as its role. Notwithstanding whatever the auditor might be doing, the committee always reserved for itself the right to ask questions of officials. Did you get value for your money when you purchased this? Was the money spent wisely?

So that we've had some set-to's about that in the past where some members felt, well you shouldn't be asking those kinds of questions because those are questions related to the three E's. And we said, well maybe the auditor is . . . legislation doesn't specifically provide for him to do that, but clearly the mandate of the committee does.

And in adopting the recommendation of the Kelly/Hanson report, the committee also adopted the statement that it would concern itself with those questions in addition to any compliance with legislative authority and the like.

Does anybody have any other comments on this statement? Gerry?

**Mr. Muirhead:** — Yes, I have. The first part of the statement, that Public Accounts Committee should not concern itself with the policies of government or with determining if they are good or bad. Now I agree with that. It goes along with what I said back on I think 5 or 6.

But this is the one that I have a problem with: the committee should be concerned with ensuring that the policies and programs of government are implemented in an effective, efficient, economic manner and that the taxpayer is receiving value for money spent. I don't think that's our mandate. I don't feel that's our mandate.

We can question them and make the public aware and make the legislature aware, but I don't think it's our mandate here to tell people when they come in, hey you're wrong on those policies. And even though we give our views, but I don't think we have a right as Public Accounts; you're getting back into policy then.

We can just make . . . we only have the right here to ask where that money was spent. We have no right to turn around and say to them after we find out that we didn't get value for our money, we still have no mandate in here to turn around and say: okay, Mr. Deputy Minister, you are

wrong; we want that changed.

Unless I've got ... maybe I'm completely wrong, and somebody could correct me, but that was always my feeling.

**The Vice-Chair:** — There's always a fine line, you know, and the committee should remember that. But I don't know.

As an example, if the legislature said: look we want to give out certain kind of incentives for people to increase cattle herds in Saskatchewan, and cash incentives to ranchers to increase cattle herds — and great debate about that in the legislature. Government obviously agrees. Opposition doesn't agree; it figures the money should go into something else. The officials come before the committee a year or two later. I don't think that it would be appropriate for people to be questioning whether or not the government should have done that.

But if the officials are now saying that, well in addition to the money that we're spending on cattle, we're also giving some out for sheep under that program, then I think that we should be pointing that out to the Legislative Assembly, that that's contrary to what the government initially intended. And if it wants to change that, then it should come back to the legislature and state that.

**Mr. Muirhead:** — Well as you say, Mr. Chairman, it's a fine line where our mandate is. I just thought that always was our mandate here, to ask questions and see where it went and point it out to the legislature what happened.

**The Vice-Chair:** — Also, if the program was set up to, that you provide cash grants to ranchers to encourage them to increase cattle, that if we find out that the department had in fact been giving out the cash grants, but there's no sense that anybody ... that there is any increase in the cattle herds, then I think that the committee might want to point that out to the legislature.

**Mr. Muirhead:** — Well that's different because you didn't account for value money spent. If you're getting that comes back in there, you give money out encouraged for goats and pigs or whatever you're talking about, Mr. Chairman, and then you find out that it didn't do any good, that's different. You've pointed that out.

But my point is I don't think we have any mandate here to say we want you to change your policy, you done wrong, and that.

**The Vice-Chair:** — You're right. We don't do that.

**Mr. Anguish:** — I personally kind of like value-for-money auditing, but there are some problems in finding the measuring stick for the effectiveness and the efficiency in the economy. And I think that if value-for-money auditing goes ahead and it's going to be successful, there's a need to have departments and agencies and Crowns have some type of mission statement as to where they're going, and also to state their goals and objectives very precisely on why they're having a certain program. Otherwise I don't know how the Provincial Auditor measures whether it's had due regard for economy, efficiency, and

effectiveness.

And with the greatest of respect, I don't want it to be an arbitrary decision on your part if it starts verging on areas on policy, and certainly value-for-money auditing can delve into matters of policy. So I think that at some point if we go ahead with value-for-money auditing there has to be a mission statement of the department, agency, or Crown and very precise goals and objectives of particular programs.

**Mr. Strelieff:** — Mr. Chairman, Mr. Anguish, one of the first pilot projects that we've initiated in this area is to look at the annual reports of departments. And the objective is to assess whether the annual reports provide legislators the information they need to assess the performance of the department. That's the objective. So we're looking at the contents of the annual reports of departments and trying to assess whether the information meets that objective.

The first step was well what criteria, what kind of information should be in annual reports so to help you and other legislators assess whether the department performance is good. And we went to some bench-marks that are nationally recognized bench-marks and what kind of information should be in annual reports. And one of the first things relates to mandate, objectives, the types of programs, the more specific measurable outcomes for the programs.

Is that explained in the annual report? No. Well why? Do you have it? It forces the department or the organization itself to ask those kind of questions. Do we have a specific mandate for this government organization? For that program that we're operating, what are its objectives? So it forces them to look at those kind of questions. And if they have — which you'd think they would have fairly rigorous expected outcomes — well should that be in the annual report so that legislators could assess whether the program is meeting what they think are reasonable objectives.

So that first pilot project is forcing those kind of questions. The second pilot project that we're working on is in the Department of Highways. And one of the things relates to the Department of Highways ... one of the issues that we're looking at is their summer highway maintenance. An easier one is how they manage their contracts with highway builders. The first question that we ask is, what system do you have in place to make sure that the terms and conditions of the contract are actually carried out.

So the first step is not for us to go in there and find out whether the terms and conditions are being met, but what has the department done, which leads to an explanation of their system of making sure that the contracts are being managed. And then we go out and do a few tests to make sure that their system is actually functioning and then assess their system in the context of other systems across Canada.

So the first step is to ask the department what they're doing, not for us to make the decisions, and then report back to you — have they got a good system for managing contracts.

**Mr. Anguish:** — Who brings them up to speed? Like on a pilot project I can understand how it works because there's a very close relationship. If value-for-money auditing came in on a broad scale for all government departments, Crowns, and agencies, we're in tune with it because we sit around in the Public Accounts Committee. But whose job is it to bring the departments up to speed on this so that your first volume isn't too thick?

**Mr. Strelloff:** — Well first, we have a small office and we have our normal . . . our other responsibilities cover the waterfront on financial statements, on compliance with legislative authorities, and that occupies most of our time and resources. So our broader scope examination is very much not a major part of what we're doing.

**Mr. Anguish:** — Who brings the departments up to speed if it's . . .

**Mr. Strelloff:** — Yes, I understand, Doug. What we've done in the annual report project is meet with all of the deputy ministers to talk about the annual report project, which gives us the opportunity to explain that project and also what we're up to in the context of value-for-money auditing and what kind of projects that they would expect from us, where are the reference material that we're using to base our studies on. And so that they have a fair amount of lead time in thinking of their operations and what are the objectives, how do you carry out in a more economical, efficient, effective way.

In fact, as a result of that annual report project, there's been a lot of interest in the departments for us to come in and do specific examinations that we just can't handle. We just can't.

And it also has . . . it seems to have led the departments to think a little bit differently on how they manage their own affairs without us doing anything, or just doing one project in the Department of Highways has resulted in the Department of Health doing something different or the Department of Environment. And that is taking place. From what I can see so far it's been a very positive signal within the department world of government organizations.

We haven't carried that signal out in the Crown agency world. We're going to. We plan to do the same kind of annual report project which will introduce a lot of interesting questions that the Crown agencies can start thinking about.

But it's very much a step by step by step process that's going to take years for us to cover the government in a . . . probably in a cyclical kind of way — one department one year, the next department, and then ten years later you're back at the beginning again.

But hopefully the signals that'll be sent out . . . at least I'm finding the government world here is very . . . they talk with each other quite quickly. So if there's an approach that we're using in the Department of Highways, all the other departments know about it very quickly and are thinking about it and assessing whether it has any value to them.

**Mr. Anguish:** — Where does value-for-money auditing stand right now? You've got authority from somewhere, either because you wanted to do it or someone gave you the authority to do it, for doing these pilot projects for value-for-money audit.

**Mr. Strelloff:** — In a general sense the previous auditors, provincial auditors, and in the Act, there's enough scope in our Provincial Auditor Act to carry out these kind of examinations. The previous Provincial Auditor chose not to as a conscious decision.

I hold a different conscious decision. I think that that's a good area for our office to move into and to begin to explore and also take advantage of the expertise that's out there across Canada for the last 10 to 15 years.

And then in the Board of Internal Economy last year we proposed that we — to the Board — would begin to do some pilot projects in this area and see how best it could be folded into our regular audit work. They said okay, go ahead and do that. So what we did was . . . the first thing we did was examine practices across Canada and approaches across Canada and translate that into an approach for our office.

One of the first decisions that we had to make was should we make it a separate initiative in the office as a separate group that just carries out these kind of examinations, or should we try to fold it into our normal type of audit work so that when our regular auditors are out in the field, in SIAST or the Department of Energy or whatever, that they begin to ask broader questions? For example, well you've got a venture tax credit program. What exactly is the objective of that program and how do you know whether those objectives are being achieved? Just begin to ask those kind of questions in an across-the-government basis.

So what we decided was it made sense to, instead of having a separate group, to try to move the methodology right across our office. That means it's going to take a lot longer, but we have more people in our office and therefore more people outside thinking in a different way.

**Mr. Anguish:** — How do you see value-for-money auditing work, like when you project your role into the future? Do you see it as doing a department a year, in every 16 or 20 years you do a different department? Or are you looking for increased resources so that every year you would do a comprehensive type of audit or value-for-money auditing on all of government?

**Mr. Strelloff:** — I don't think we'd ever be able to do a comprehensive audit on all of government. It would take . . . it just wouldn't be economical or efficient or whatever. We're sort of the vision of the office, where we're going.

I see a combination of work or studies being done. In any one year over time I'd like to see all our audit teams have a broader dimension to them so when they're going into the Department of Education they're not just examining whether the financial statements are reliable, whether they've complied with legislative authorities, and whether there're management systems to ensure reliable

financial information are there and that they have budgets and financial statements; that they begin to look a little bit on whether maybe there's just one area within the Department of Education in a particular year that they've selected for a more in depth examination, that audit team. It might relate to the student aid fund. Let's have a more careful look at how that department is making sure that the right people are getting the right amounts of dollars, just in a more careful sense. So that's one dimension of it.

I'd also like to see in any particular year a cross-government issue being addressed. This year we're doing the annual reports. That's a cross-government issue. It takes a fair amount of co-ordination within our office and outside of our office. But every year we think we should be able to take on one of those issues — it could be annual reports, it could be the roles and responsibilities of boards of directors, it could be the role of an internal audit, it could be tendering.

And then the third type of examination in any particular year might be just an in-depth look, one in-depth look at the Department of Highways for a couple of issues within there.

So there's a combination of things going on. Our regular audit work is enhanced a little bit. It can't be enhanced too much because it would be too cumbersome. We do a cross-government study, and we do a particular in-depth audit.

**Mr. Anguish:** — How do you decide . . . I assume, regardless of what happens, you're going to go more and more into value-for-money auditing. I make that assumption; I don't place it as a negative or a positive. But how do you decide what it is you're going to do? Do you decide that on your own or do you decide that in consultation with the Public Accounts Committee? Or do you take direction from the legislature? How do you decide that?

Am I doing something wrong?

**Mr. Strelieff:** — In the final case, in the final sort of . . .

**Mr. Anguish:** — You scare me when you look at me like that.

**Mr. Strelieff:** — In the final bottom-line decision, it's mine. That's the end of the day. But before I get there, there's consultations. There's listening to this group, finding out what are the issues that particularly bother this group. For example, the tax expenditure one now is kind of up in the air. It bothers me; it's been bothering me for quite a while and I'm not sure exactly . . . we had a discussion of tax expenditures this morning.

When we look at a department we go in and try to find out what are the key issues facing the department. So we'll do a survey of what's happening in the department, talk to all their senior people, and come up with a list — this is what we did in Department of Highways — come up with a list of about 20 or 25, I think there was about 25 issues, that we thought from our initial survey of the Department of Highways were really issues that this department had to deal with.

We then came up with a short list of six and went to the Department of Highways, their executive committee, and said, here's the 25 issues that we think are pretty significant to your operations, and get a sense for whether we're right or wrong. And then here . . . and we've already got that sense because we're meeting with them all along. And then here are the six really tough issues that if we were going to do an examination, we probably would get . . . we might get the best use of our resources, concentrating on two of these six issues. What do you think?

And then in the Department of Highways we said, here are the two issues that we think — we wanted just to look at two because we couldn't handle the rest; it just got us into too many issues — here are two issues that we think we should look at for these reasons. And then we discuss it with their executive committee. And then we ended up changing . . . we agreed on the six and they thought that of the two, one was a reasonable pilot project; they thought another one was more reasonable. And we talked about it and agreed to go that way.

**The Vice-Chair:** — And the constituency allowances aren't high on your list or anything like that, are they, value for money?

**Mr. Strelieff:** — Is that a rhetorical question?

**Mr. Anguish:** — I wouldn't even get into that, if I were you.

**Mr. Strelieff:** — That's the process that we went to. We chose Department of Highways as a pilot project because we thought that because they do things in a more measurable way — they're engineers; we're accountants — we should be able to speak with each other more readily.

The purpose of the pilot projects was to make sure that it was successful, that we wanted to have . . . a lot of it was getting our approach down. So we wanted to make sure that there would be something coming out the other end in a positive way of moving things forward. And so far it's worked out that way. It's been so far very well handled and well received in the department.

So was the annual report project. It's been a very well received . . .

**Mr. Anguish:** — What's going to happen with the annual reports? Will they all kind of look the same? Are you standardizing annual reports to some extent?

**Mr. Strelieff:** — What we're doing is we've identified a number of attributes or characteristics or pieces of information that should be in an annual report. And we based this on something the Canadian Comprehensive Auditing Foundation put out in terms of . . . it's called effectiveness reporting. If you're going to report on the effectiveness of your organization, here are 12 key factors that should be in that report. We took that as a reference point, explored it with all the departments to see if they thought that it made sense. They came back and said yes, it does make sense.

Then the next step was to compare their annual reports to those attributes to see if the information is there, like is the objective of this department or program clearly stated? Is there a comparison on what was planned and what happened? It was kind of fairly straightforward management issues, some really tough questions within the framework. There's some really good management questions in it. And then compare what one would expect in an annual report to what's in the annual report and give the department some feedback on it.

Whether there's a standardized . . . I guess it leads to more standardization as it leads to each of those issues somehow being addressed, and probably in a fairly similar way so that you can quickly leaf through annual reports and get to the same kind of information in an easier way. I think that probably is just a logical outcome of it. How fast it will happen, I'm not sure.

**The Vice-Chair:** — With respect to this statement, is there any disagreement with this statement as such? Again it's not a question of whether the auditor should specifically have a mandate to do that method of accounting. The question is: does the committee have the right to ask those kinds of questions and should it concern itself with that? Is there any disagreement with that?

**Mr. Johnson:** — As long as you phrase it, should the committee have it, we already do. And the line that keeps us out of being implemented totally is that the Provincial Auditor does not have it.

**The Vice-Chair:** — Yes, that's in a sense a separate question. There's a number of issues there. The auditor feels that, contrary to previous auditors, the Act does provide him with sufficient latitude to be able to do that and has been provided with the resources by the Board of Internal Economy or the additional resources by the board.

**Mr. Strelieff:** — The previous auditors did not say that the Act did not allow the office. They just chose not to move into this area for whatever reasons they had at the time.

**The Vice-Chair:** — And I've also made the comments that the Act should specifically provide them, right, with the encouragement to do that. Isn't that what Lutz was saying?

**Mr. Wendel:** — He used to say that the Act allowed him to do it and the Act said he could do it and he just . . . he wasn't going to do it. And he was waiting for this committee . . .

**The Vice-Chair:** — To say he should do it.

**Mr. Wendel:** — And to express its support.

**Mr. Strelieff:** — Well just a minute. You expressed your support back in May/June.

**Mr. Anguish:** — That's when we were in opposition.

**Mr. Strelieff:** — And the government itself has expressed its support last year many times, and I'm sure you're still expressing that support.

**Mr. Anguish:** — On a serious note, are you looking for legislative change to enhance your role in doing that or do you feel you've got the legislative authority, so there's no legislative change necessary?

**Mr. Strelieff:** — There was in the Bill that came forward last year that we discussed, there was a provision in there to make it more clear that yes, that is the wishes of the legislature that our office should be encouraged to get into that area. One of the key legislative amendments in there related to the policy question. The amendment said that the Provincial Auditor should not be calling into question policies. That was to us an important statement in there, that we thought it was important to be on the table that we're not getting into the policy question. And that I think still is useful.

**Mr. Anguish:** — So you don't need any further legislative change? You're not asking for that at this point?

**Mr. Strelieff:** — The legislative provisions are still up in the air. I certainly would support them. I mean, if a new Bill came in that said the same thing as the old Bill said, Bill 53, that spelled out the kind of examinations that were expected in a more direct way, I think that's a good idea. That makes it . . .

**Mr. Anguish:** — Are you asking for legislative changes though? You don't feel encumbered in any way in what you want to do for a lack of legislation. So do you want legislation? Do you want this committee to be assisting you with requesting legislation, or are you happy with what's there now?

**Mr. Strelieff:** — I think that I would really like the support of this committee for a legislative change to make it clear that the legislature wants our office to get into this area. Otherwise the next auditor will have a different view and who knows where that leads. And I know the debate that happened last May or June when we were debating . . . or when you were debating Bill 53 was positive, was good, was a good signal for our office and I think it's an important signal all the way around. So I certainly would like support.

**Mr. Serby:** — Mr. Chairman, part of my question has been answered already just in what's been said at the end here. And you already started the process. You're already into it. You've chosen departments that you have under review right now. I'm interested in the choice that you made, though, and I support some of the reasons for why I think you're doing that.

Not only because auditors and engineers I think have sort of a natural attraction to be able to work together with one another in a harmonious sort of fashion, but I think it's more tangible to measure. When you start looking at all the other departments, and you're measuring goods by and large now, when you start looking at the measurement of services, people services, then I think the value for money becomes a much more difficult exercise to address without looking at the area of policy. Then I think the policy starts to intermesh itself in a much larger fashion than it does when you're looking at a department like Highways.

**Mr. Strelloff:** — The key thing that we have the benefit of is the 10 to 15 years of experience across the country. For example, on Department of Highways project, what we did was contact our colleagues across the country and ask them what approach did they use.

And the approaches apply . . . there's a lot of experience in the Department of Highways, Health, Social Services, Education, and you can usually define the issue carefully enough to keep away from the policy angles of it, given the program and its objectives. How is it being administered? That's the quick logic of it, given the decision to carry out the program with these objectives. Now it may be to build a hill in Davidson. Well did they get the gravel at the right price and stuff like that.

**The Vice-Chair:** — Can we move on? Is there agreement with this statement? This still begs the question of the auditor's legislation.

**Mr. Anguish:** — Who is going to write the legislation?

**The Vice-Chair:** — Well that's an entirely different question. That's . . .

**Mr. Anguish:** — Oh, sorry.

**The Vice-Chair:** — It's a good question.

**Mr. Serby:** — Except as an economic spin-off, Mr. Chairman; we'd like the hill in Yorkton, as opposed to Davidson.

**Mr. Anguish:** — Is that the policy of the program?

**The Vice-Chair:** — No. 7:

Public Accounts Committees should hold public servants accountable for their performance of the administrative duties and implementation activities which have been delegated to them.

Anyone have any disagreement to this? Any comments on this?

**Mr. Johnson:** — It says that it's implemented and there's no secondary comments, explanation, or explanatory notes that say that we're doing anything different than that, so next item.

**The Vice-Chair:** — Eight:

Initiatives to reform financial management and control structures and processes in government should receive careful scrutiny to ensure that due regard is given to maintaining legislative accountability and enhancing it where possible.

**Mr. Johnson:** — I thought Doug just covered that here for 15 minutes or so.

**Mr. Anguish:** — I certainly won't ask any more questions about that one.

**The Vice-Chair:** — Anyone have any comments on this?

Generally agreed with that? Okay.

Move on to eight.

The PAC (Public Accounts Committee) and the Auditor must work together to achieve maximum accountability to the Legislature.

Agreed. No. 10:

It is important that the Committee establish and maintain a constructive working relationship with government. The goals of responsible, efficient, and effective administration are not only common to all legislators, but are shared by governments as well. If a constructive working relationship is maintained, government will be more likely to take action on the Committee's recommendation, which increases the Committee's effectiveness.

Any comments on that? Gerry, do you have any comments on that? You probably get some feedback from officials from time to time after they've been here before the committee. Doug?

Do they view it as a constructive exercise to have been here, generally speaking?

**Mr. Kraus:** — Yes and no. Do you want honest opinion?

**The Vice-Chair:** — Yes.

**Mr. Kraus:** — Sometimes no. I think there is a feeling that sometimes there's too much of a chase for payments and things like that. Whereas if you could get into some of their operations and quiz them on how well they're doing that, maybe they'd see it as a more valuable experience. And some of them of course see it as, well, I've got to come every couple of years to this thing and, you know, pay my pound of flesh and then I'll leave.

And that bothers me because I feel this is one of the best accountability forums in the government. In other words, some of the internal mechanisms don't work as well, as you can appreciate, as they should.

I mean there are internal mechanisms but this is a good one, I think, and I think it could be better. And maybe . . . it's just sometimes I think they get the feeling that, well you're just looking for the odd spot that can be an embarrassing situation for the government, rather than quizzing them on how they're administering their programs.

I think sometimes you could . . . they might even be able to hide behind the notion of government policy on occasion when it isn't. Because you know it's easy to say, well, the government wanted us to do this, when in fact the government wanted you to do a job but they wanted you to do it correctly, and it might not be necessarily the way to deliver the program.

So I'm just saying in general that if you could quiz them more on their operations and how they're delivering what it is they're supposed to, perhaps they'd take it more seriously. But sometimes they don't.



**Mr. Anguish:** — Well I suppose what Mr. Kraus brings out is that it goes back to the partisanship of committee. Most of those things happen because of politics. And opposition members will ask the government employees who answer the questions, questions not to embarrass them personally but more to embarrass the government. And the media are here and you try and get media attention out of the Public Accounts Committee. And I think it's always operated like that to some extent.

**Mr. Kraus:** — Oh yes, exactly.

**Mr. Anguish:** — I agree with you it would be better if that didn't happen, but I don't know how you'd stop that from happening.

Now that we're on this side of the table in government, I hope that we continue the way that you describe. But in opposition I was likely one of the worst violators of the type of thing you talk about on the Public Accounts Committee. And I don't know what the answer is to resolve that.

**Mr. Kraus:** — I've got . . . this is being taped, isn't it, but I will say it anyway.

What I notice is that the longer a government is in power, I think too, the longer things become partisan. Particularly the first term, I think the committee is less partisan and more interested in improving administration. Then the second and third terms, I think it tends to go the other way a bit. Perhaps the longer in power, the problems become yours.

But I do know that some of them are asking — and I said this during the orientation — some have asked me, I sure wish that they could tell us what they want of us because they'd like to come in prepared. And if you can work towards that over the years, it would sure help. They have a lot of information to pass on and I'm sure they'd be willing to . . . most of them are willing to provide it to you.

I know there isn't any money, I suppose, for resources for the committee, but if you could determine an agenda and say here's what we want to quiz you on, you might find it's even more productive for you.

**The Vice-Chair:** — One of the things that . . . I mean, a couple of points that I would make here. One of the things that I've found that is helpful in terms of dealing with the administrative matters and dealing with matters in the auditor's report, is that when I was in the chair, after a while I took the position that as the chair I wanted to get through the comments that the auditor had to make in his report and I wanted to do follow-up on that and that was my priority, and should be the priority of the committee.

And if in addition there too, the members of the committee wanted to ask questions about this payment or that payment, fair ball. But I wanted to get through the auditor's report which dealt in the main with administration and those kinds of questions. And found that over time members then on the committee tended to focus their attention more on those items, which I guess is probably more of a benefit to the officials.

**Mr. Anguish:** — It actually made me read the whole auditor's report by you doing it like that.

**The Vice-Chair:** — Right, me too.

**Mr. Anguish:** — Those are questions every department can expect — that they've got to clarify the things in the auditor's report that are pointed out. And the other thing that I'd be interested in knowing what suggestions you have in terms of standardized questions or how you . . .

**The Vice-Chair:** — We did that one time. We developed a list of standard questions that we in the opposition felt we wanted to ask of every department that came before us. But the government members of the day decided well we didn't want to get into standard questions. But I still wonder if it might not be helpful if there's going to be the same question asked of every department, then why not have a set of standard questions that we send to the departments and say, when you're coming, these questions you should provide the written answers with them and we won't have to worry about them at that point.

**Mr. Kraus:** — I was going to say one thing, and I'm not necessarily looking forward to value-for-money auditing by the auditor, but for example many of the issues tend to be issues of lack of compliance with an authority for payments — so it's an illegal payment — or it might be an accounting control, which can be important. But often the questions I see being asked are viewed to be the problems of the directors of administration or the accountant of the organization. You're never really getting into the operations.

And I'm sort of repeating myself except to point out that until the auditor's report begins to deal with how a central vehicle agency, for example, manages its fleet of cars, and whether it's buying its cars at the best prices, and whether it's getting the best value when it's having the repairs and the maintenance and just in general how it manages it — and making commentary on that — I think the focus will stay on what I would say would be seen to be just accounting matters. And so they don't view them as important.

You know, management tend to view accounting in general as just so much paper work. And so it's almost as though the issues the auditor reports on have to be elevated before you will get there. Would you disagree with me on that, Wayne, or at least say I'm . . .

**Mr. Strelloff:** — Well I agree to a large extent with you. That's why our office is moving into broader looks at issues. And that's why in the past I've tried to give you a little bit of a model on which to ask questions of departments that were going to go out there and ask those kind of questions. But it's going to take us a while for us to bring those issues to the table, by just asking him what are the objectives of a program, of a transaction, of almost anything. How do you know whether those objectives are going to be achieved? What's the expected costs or revenue implications? And then what's the performance to date?

Just by asking those kind of questions, that will quickly go

right across government. The department officials coming in will begin to try to prepare to answer those kind of questions. And then that will also impact how they administer programs. They'll know that they'll have to have specific objectives for them. They'll have to know how they're going to achieve those objectives and have expectations on costs and revenues and monitor it.

Now we're going to gradually bring that kind of information to the table, but you could push it further by just asking those kind of questions.

**The Vice-Chair:** — It might be helpful for the auditor and the comptroller to almost sort of define a set of standard questions that committee members may, should they want to, ask of departments when they're here before us. I don't know. You in the past have said, well what's your objective, what measures have you defined to determine whether or not you're meeting those objectives, how do you know when you've reached them — all that. Whether there's a set of standard questions that might be written down for the committee, if it so chooses, to ask a department . . . (inaudible) . . . certain practices.

**Mr. Streliaff:** — Well we could start with the request this morning on the tax expenditure information, that the Department of Finance is now expected to come back and identify a number of tax expenditure programs that have been initiated over the last number of years. Well if they came back with answers to, for example, the venture tax credit program, well when it was established, what was the objective and how did they know that objective was going to be achieved? What was the expected cost impact on tax revenues? And what happened since that program was initiated?

And for each of the tax expenditure initiatives that they come back with, a brief explanation in that framework will at least bring the framework alive for you. Now does it seem reasonable that you could ask similar questions on another government program or initiative or whatever? So that would be a good starting point. And we've already asked . . . or you've already asked Department of Finance for that information, so you've got a feel for how it may apply to other questions and issues.

**Mr. Kraus:** — If you were going to do that though, I would suggest that you couldn't expect, for example, to expect Health to walk in — well, I guess you could say you could — and be able to answer those questions about every program they deliver. And that's why I would expect, if this thing plays out, that there would be certain programs that would be identified in the auditor's report and they'd come prepared to talk to those kinds of . . . answer those kinds of questions.

But for the two or three or four programs, there may be only one program evaluated. But you couldn't . . . it would be pretty tough to cover all of the programs in any given year for a department.

**Mr. Streliaff:** — Then all you do is, if they can't answer it directly at the table say, well could you go away and submit us a written statement of the objectives of that program. What it does is it puts a rigor through the system.

**Mr. Kraus:** — That's what I was getting at, Wayne, that I think it's better if people know in advance what they're going to be asked. And if it's . . . I don't know, I can't think of a Health program, but then at least they could prepare for it along those lines.

**The Vice-Chair:** — One of the things that the committee might do is to in a sense review the auditor's report in some detail before calling in any departments. Up till now it's been a matter of the chair and the vice-chair pretty much deciding, based on input from their respective sides, as to what departments are going to be called and then they're called, as opposed to the committee sitting down and going through the auditor's report with the auditor and the comptroller to review the comments that have been made, and then make some decisions about, well, let's call this department or that department.

And when we do call the Department of Health, we will want to ask some questions about the prescription drug plan and whether it's working the way it's intended to work. And therefore they should be geared up to ask those kinds of questions.

So it's a slightly different approach for the committee, that is opposed to simply saying, well here is the department, without doing any scrutiny beforehand, for basically the committee to sit down and begin to go through the auditor's report in some detail. And through that process, one, prioritize the departments that you really want to call here, because there may be a bunch of them that it makes no sense to call them. And at this point we're calling them because one member might say, well I'd like to have that department brought in. But going through it on our own, we may decide that . . . or that member might be satisfied with the information that comes from the auditor and the comptroller that it's not necessary to have that department.

So, one, you get a sense of which departments are important to call; secondly, you get some sense of the questions that you may want to ask those departments, and therefore better prepare the departments for their appearance before the committee and to also have the committee get more into a constructive dialogue with those departments.

**Mr. Kraus:** — And you've always had the right, as you established in about '83, you established your mandate would be to ask value-for-money questions if you wished. You don't have to wait for — just picking up on what you're saying — you don't have to wait for the auditor. If you thought you wanted to go through the prescription drug plan, ask them questions about the impact of when they decided to go to \$125 per family or whatever and how that affected utilization and all the things you might be interested in, I don't see why you couldn't decide that before you . . . As you're going through the auditor's report, you might identify other things like that.

**The Vice-Chair:** — Is that an approach that the committee feels comfortable with? Any comments on that?

**Mr. Anguish:** — I'm not exactly sure it's being said, but I've often wondered why we have to stick to the year

under review. If there's a problem that arises that's of a fair magnitude in the government's operation, why the Public Accounts Committee can't come together and hold hearings on that particular topic. I think it's timely, more timely than the process we use now, and I don't know why we're prevented, or if we are prevented from doing that.

**The Vice-Chair:** — Well that's a radical question.

**Mr. Johnson:** — Actually the committee's responsibility is to look at what has been done to be able to take back to the Assembly and assure the Assembly that they have reviewed the actions that have occurred. And the Assembly's responsibility is to project into the future. And that's the logic of not going ahead. This committee has the ability to go back as far as you want to.

**Mr. Anguish:** — I understand the logic, but if something's going wrong, why would you let it go wrong for another year and a half before you call it to the attention. I don't know, it seems to me that this is a committee where if there's something happening and we know about it, that this committee should be able to deal with it. But I don't know what it is that prevents us from doing that, whether it's past practice or . . .

**The Vice-Chair:** — The committee has no reason for being, other than to review the material which has been referred to it by the Legislative Assembly. I guess the committee could define an existence and a reason for being outside of those — the auditor's report and the *Public Accounts*. What that would be at this point, I'm not sure.

But one of the issues that does arise is that the auditor may make mention of some issue or you'll have a department before you, and the activities which are reported on are carrying on into a current year, and then there's a cut-off point. Well I can't answer questions about that because it doesn't apply to the year under review. And even though it's part of the same issue that's there, we don't want you asking about the year under review. And the question is, should we be able to do that?

**Mr. Anguish:** — Can I give an example? The GRIP (gross revenue insurance plan) program — GRIP '91, GRIP '92. Gerry says, we can't get a grip on it. But if there's controversy about a program like that and there's concern from, say there was concern from government members and opposition members and all members, there was concern about this, and it affects the expenditure of huge amounts of taxpayers' dollars, why couldn't this committee call before it the people in Saskatchewan responsible for the GRIP program to make them answer questions under the testimony of the committee? Why couldn't that happen?

**The Vice-Chair:** — Because there's no legislative mandate to do that. The government or the Legislative Assembly could certainly ask us to do that. For example, this Bill 53 that had the changes to the auditor's Act, there was no mandate for the committee to review the Bill, so we as a committee decided to ask the government — say to them, well you should refer the thing to us. And the Legislative Assembly said, fine, we'll do that.

My guess is if there are issues like that that you think that the Public Accounts Committee could play a useful role, then it's a matter of the committee agreeing that we should do that, and communicating that to the government and also to the opposition. So that they're agreed that, yes, this should happen, so that the Legislative Assembly can then proceed to do that.

There's nothing to prevent us from doing that when issues arise. We make mention, yes, where the Ontario government at one point decided to refer the question of Skydome financing . . . or agreed at least to have the matter of Skydome financing be considered by the public accounts committee as an independent body of legislators who might look at some of the questions that were being raised about that venture.

**Mr. Anguish:** — Maybe the Clerk would know. Is Ottawa set up the same way? Because I remember back in the days when I was in Ottawa of having called AECL (Atomic Energy of Canada Ltd.) before the committee because they were spending huge amounts of money at Glace Bay and Port Hawkesbury to produce heavy water, and yet there was no reactors being sold and they were just stockpiling heavy water year after year after year — millions of dollars.

And I never remember getting any special reference from the House to enable us to call AECL before the committee; I just thought the committee did that.

**Mr. Vaive:** — Mr. Chairman, my understanding as to how the Ottawa Public Accounts Committee works is very similar to this committee. And likely, maybe AECL may have been referred to then or examined in the Auditor General's report and thereby was before that committee at that time. Or maybe the government . . .

**Mr. Anguish:** — My recollection of sitting . . . like Ottawa has a steering committee and all the parties are represented on the steering committee. And my recollection is that the four of us that were on the steering committee decided yes, we should have a look at what it is that AECL is doing in Glace Bay and Port Hawkesbury with all this heavy water. And I thought that the steering committee — and I could well be wrong — but I thought the steering committee of the Public Accounts Committee called AECL before the committee to answer for what they were doing.

**Mr. Johnson:** — Well that could quite conceivably have happened. If they'd been stockpiling it for years, you automatically got it.

**Mr. Vaive:** — . . . likely as well, maybe under the Public Accounts of Canada, which would have been as well.

**Mr. Strelieff:** — Which are referred to you and there would be payments to AECL — billions of dollars — so that naturally puts it in your purview. And you sit back and say, let's bring in AECL, and not only are we going to talk about the past but the future.

**Mr. Anguish:** — Okay. Well Agriculture's in the *Public Accounts*. Why can't we . . . If we all agreed today, why

couldn't we call in the people from the Department of Agriculture to answer about the CRIP program?

**A Member:** — Well you could.

**The Vice-Chair:** — If there was any expenditures under the year under review for that program, then I guess we could. But if there was no expenditures . . .

**Mr. Anguish:** — Well there is no year under review right now, is there?

**The Vice-Chair:** — No.

**Mr. Anguish:** — Well what if we decided that we get through our mandate discussion, what if at the end of the day, about quarter to 5, we decided we wanted to call the Department of Agriculture in tomorrow and everybody on the committee agreed with it, could we do that?

**Mr. Johnson:** — We can . . . The committee has been given the year under review, the '90-91 stuff, so yes, I would think so.

**Mr. Vaive:** — Yes, if there's . . . I suppose, Mr. Chairman, if in the *Public Accounts* which have been referred to the committee for 1990-91, if there's reference under the Department of Agriculture to the GRIP program, well then the committee has a mandate to do that.

If however, my understanding, if 1990-91 *Public Accounts* do not deal in any way with the CRIP program under the Department of Agriculture, well then, you know, that issue really is not before the committee.

**Mr. Anguish:** — So we would have to . . . we can do things like that but we would have to find a reference in either the *Public Accounts* or the auditor's report.

**Mr. Vaive:** — That has been the practice of this committee as well. And if no such references exist, then the committee of course can report to the House, to the Assembly and request that that issue be referred to the committee for in-depth study.

**Mr. Anguish:** — I have one other thing that's a bit off the track. It goes back to Mr. Kraus in terms of the public employees that come here and answer questions. Sometimes, Gerry, I feel that some of the public employees that come here to answer questions play a bit cutesy with the committee. They don't take it seriously and sometimes they will give you answers that aren't factual.

For example, I can recall on more than one occasion asking somebody in the witnesses' chair if they could provide this. And no they couldn't provide it. Why couldn't you provide it? Well because it's in the statutes; it's in the Act. And I remember one day asking a fellow to go and get the statutes and read to me the section that it was in. It wasn't in there. It wasn't in the Act at all. I think that people like that that come before the committee should be given as rough a ride as possible so they take the committee seriously.

**Mr. Kraus:** — By and large there may be the odd time that

you're misreading the civil servant but . . .

**Mr. Anguish:** — Do you think maybe . . .

**Mr. Kraus:** — Yes. No, I agree with what you say and there are times when I definitely feel that way and that the people are playing a game. They may be . . . I guess they feel on occasion they're doing the right thing for the government but I think there's a point of which you still have a job as a civil servant and you can again answer the questions straightforwardly about administrative matters and there's nothing really to hide or concern yourself about or there shouldn't be anyway. Let's put it that way.

So there are times on the occasion I suppose I felt maybe the committee might be unfair, even with me on occasion. But on other occasions even when I've had difficulty, I've felt that that was the right thing and it should be done.

In general I agree with you and I don't know how you overcome that. Maybe it's just a general sense and there may have been a general feeling in the minds of some people that they should play it that way with the committee. I would hope now that there would be a change, if I can put it that way.

I notice just recently there didn't seem to be any reason for some of the answers that were given that weren't straight and I won't mention the group but I didn't understand why they were doing it. There didn't seem to be anything in it for them. There isn't at any time. And I think if you think you're being stonewalled, which is a term that's perhaps been used on me occasionally, you should go after the witness.

**The Vice-Chair:** — Just on this particular point no. 10. Is there any agreement that the committee, for example, when the auditor's report comes down in the past it's been a matter of quick and hurried negotiations between the chair and the vice-chair as to which department's being called? We proceed in the auditor's report to go through his first chapters. The departments are lined up and then the departments are brought in. Would there be any value, in light of the discussion, for the committee to spend more time on the auditor's report itself?

That is not just the introductory chapters where he makes general comments but on the departments to get his feedback and why he's saying those things, get the comptroller's comments on a specific department, and make some determination here in the committee whether we want to call in a department. And if we want to call the department, what kinds of questions we might want to ask the department and we might ask them to prepare for prior to coming here. So it means that there's more up-front work being done by the committee, hopefully resulting in a better product at the end.

**Mr. Anguish:** — I suppose the concern I have about that is that it places the opposition at a disadvantage. What you're saying I see is all right as long as there are research staff assigned to the committee. But I don't see there being any will right now to have research staff assigned to the committee unless we could convince Marian Powell to let a couple of her librarians go on a regular basis.

But there's a disadvantage to opposition and to people like the member from Saskatoon Greystone that don't have the luxury of a larger government caucus that has resources to help with that. And individual members are all fairly busy. And if the committee's going to be non-partisan, I think we want to have a way so that all sides have as equal as possible access to resources and information.

**The Vice-Chair:** — That's what I'm saying. The committee does its own research then because we don't have external research that might be able to do that work for us and to come back to us and say, well, we've reviewed the auditor's report given on what's happened in the past. Here, we think, are the priorities, here's some of the questions you may want to ask in light of the discussions that you've had in the past. Shall we proceed with that particular plan?

And therefore, because we don't have that, that the committee itself may have to go through that kind of exercise to better determine priorities in terms of departments, to ensure that the questions that we're asking of departmental officials are the kinds of questions that are going to end up in some, you know, constructive move forward in accountability.

And also enhance the committee's value in the eyes of the legislature and the government, so that they might be more inclined at some future point to say yes, we'd like to have you people look at the GRIP program.

**A Member:** — Well I think we should anyway.

**The Vice-Chair:** — Well I'll tell you it's not a burning issue in downtown Regina Victoria but if that's how you feel, then . . .

**Mr. Anguish:** — It will be.

**The Vice-Chair:** — It will be.

But just in terms of the process, is there any strong disagreement with what I've said, that we as a committee spend more time reviewing the issues raised with respect to departments in the committee prior to actually calling in the departments? One, to make sure that the departments we call are in fact . . . or that we can better determine the departments we want to call.

Secondly, that we can get some sense of the questioning we may want to put to department officials so that we can also let them know what's going to be asked then, or give them some better sense of what's going to be asked.

Is there any disagreement with that? Because we don't have the outside research.

**Mr. Johnson:** — I don't see any disagreement with that, I don't disagree with that. It's as valuable as working it at the opposite end after we're finished.

**A Member:** — How about you?

**Ms. Haverstock:** — I don't disagree either for one reason. If in fact the purpose is to be as constructive as possible,

for purposes to appear and be as non-partisan as possible, I think that that would facilitate our having a generalized approach and perhaps being able to put into place some of the things that the auditor has raised so that there's a consistent way of questioning and we're all sort of on the same wavelength.

I think that there will be continued, not in my case but others, caucus research that will come forward with questions being posed that will bring . . .

**Mr. Anguish:** — I thought you were more optimistic than that. It was the by-elections that were behind that.

**Ms. Haverstock:** — Pardon me? Oh well not in my case currently. That will bring in the, in quotes, more partisan questions. But I think this approach is something that we should very much welcome. I think it would be good to start establishing a pattern of how we're going to do this and that we all begin to sort of think similarly in the way that we want to look at ensuring accountability of tax dollars.

**Mr. Sonntag:** — I like it as well from the perspective as a new committee member too. It gives us, or myself anyway, a lot better background before you start questioning people as well.

**The Vice-Chair:** — So we'll talk to Mr. Swenson on that. We agree that we should be . . . do that.

**Mr. Anguish:** — But also, at the same time, when you standardize questions to give the department notice in advance, I don't think you want to rule out some spontaneity of something that comes up during the committee. I don't think you want to get to that point. Some of us are spontaneous kinds of people.

**Ms. Haverstock:** — I really think it would give us more credibility.

**A Member:** — Do you think we could hold you down on that? I doubt it.

**The Vice-Chair:** — How about we break at this point and leave you to your lunch hour and to consider whether PACs can best realize the potential of the media to extend their influence in a positive way.

The committee recessed for lunch.

**Mr. Chairman:** — Given that 11 deals with the role of the media in this committee, do you have any comments as to its relevance or not for this committee?

**Mr. Van Mulligen:** — It might be helpful for the committee to, at some point, ask the press gallery to send someone down here and ask them if they've got any concerns about the committee, if there's anything that we can do to facilitate their covering the committee, and take it from there. My guess is that there's very little that they'll say but they can't fault us for not having asked them that, you know, if they've got any concerns.

I note that they wrote to the Speaker with regards to the Board of Internal Economy and they wanted certain kinds

of concessions. I don't know if they have any concerns about our committee but it certainly wouldn't hurt us to ask them and to let us know.

**Mr. Chairman:** — Well they did before it was open to the public.

**Mr. Van Mulligen:** — Yes, yes.

**Mr. Chairman:** — You heard the same sort of rhetoric from them that . . . so it was opened up.

I wonder, one thing that I've thought about is that if this committee were to have some sort of staff capability to it, that it would be then possible to publish a bit of a summary of what we did on an on-going basis, either daily or weekly or something like that, which they then could use.

And that person, because of having access to the Legislative Library, could draw some parallels between what's happened in the past and how the committee is functioning and they may use it. And it would be another reason why I think this committee should have some type of staff component attached to it.

**Mr. Van Mulligen:** — It might be . . . if you or Bob want to just communicate with them and say, look, we're looking at our role and mandate or that is how we impact on the media; do you people have any comments you want to make to us?

**Mr. Chairman:** — Would you like a summary of these two days if we could put something short together?

**Mr. Van Mulligen:** — I don't know if they'd be particularly . . . they may not be interested, or you can offer it to them.

I guess the important thing is to ask if they generally have any concerns with the operation.

**Mr. Chairman:** — Okay. No. 12. I think that was generally agreed yesterday, wasn't it? 13?

**Mr. Johnson:** — It's already in place.

**Mr. Van Mulligen:** — I don't know what . . . Is that a problem in some legislatures? Do you know? I guess only in Newfoundland. It's not a problem here.

**Mr. Chairman:** — Okay, 14, the very topic we just discussed. Harry probably filled you in that he and I and Bob made representation to the Board of Internal Economy as per the request of the committee some time ago as to research capability being attached to this committee through the Legislative Library, either part-time or secondment, whichever worked out best for the budgetary process, and that person perhaps could be available to Crown Corp or other areas.

But we were told because of budgetary restrictions at this time that it simply wasn't doable. But I think the mandate of the committee would be enhanced with some kind of component out of the library.

**Mr. Van Mulligen:** — One of the things that we talked about this morning was that a slight change in the process for the committee, which would entail the committee meeting by itself and with the auditor and the comptroller; in addition to considering comments that the auditor had with respect to departments, was for the committee to spend more time in reviewing the auditor's comments with respect to departments and any other questions that people might have with respect to departments in the committee with a view to, one, prioritizing the departments that we wanted to call. So as opposed to you and I simply saying well, okay, we'll call these ones in and not those ones . . . (inaudible) . . . drawing a priorities list.

And secondly, beginning to identify some of the questions or lines of inquiry we might want to pursue with respect to certain departments. And so as a way of making sure that when the departments came here that they were prepared for certain lines of inquiry, were prepared for that and could then make the whole appearance here much more fruitful than has been the case, and in a sense, doing some of the things that a researcher might perform on behalf of the committee.

And given what the Board of Internal Economy is saying now, I think that we should carry through with this slightly changed procedure for the committee, and again, document our reasons for research staff at the end of that process in anticipation of next year's budget, and if we still sort of agree that it would be desirable to have that, to let them know that. And also having far more relevant experience to convey to them in terms of underlining our request.

**Mr. Chairman:** — One of the arguments that we made to them was that at present most of the research component is done by caucus people who obviously have a strong political bent because they usually work for less than they could on the outside. But their relevance to how government does business can be very limited.

You often have university students, whatever, in those capabilities and what they all tend to key on are the friction points on a political agenda rather than actually getting to the nuts and bolts of the administration. And someone with a strong background in that area could probably turn the committee on to lines of questioning that would be very relevant. And I understand that the success of some other jurisdictions is because they are able to have that component.

There's lots of things about government I don't have a clue how they work, but somebody that has that background in administration in the public service would certainly give you keys to go after certain things. I mean it's not that you'd want to spring them on anybody, as Harry said. You could develop a line of questioning, prepare it in advance, and say we expect answers when you come before the committee.

**Mr. Van Mulligen:** — But I agree with this statement that's here.

**Mr. Chairman:** — Any other . . . 15.

**Mr. Van Mulligen:** — The question I had earlier is, why wasn't Manitoba doing that?

**Mr. Anguish:** — Because they weren't receiving enough press and public attention, I guess. I don't know what that means.

**Mr. Van Mulligen:** — No, I don't know either.

**Mr. Anguish:** — Does someone care to interpret?

**Mr. Strelieff:** — I can interpret it. My best guess is they implemented means adopted — formally adopted rather than implemented, in a formal sense. Then maybe Bob has a more particular explanation of what the survey means.

**Mr. Vaive:** — To what extent, I mean, it's a matter of interpreting really what it implemented, sometimes implemented, not yet implemented, means. And it's also a matter of interpreting what the actual guide-lines has given.

I notice some other guide-lines as well, if we interpreted them one way, we could surmise that they were implemented; and if we interpret the guide-line another way, well maybe it wasn't fully implemented and therefore it's ... and there are no indications really as to the definitions of the three criteria here.

**Mr. Van Mulligen:** — In this guide-lines they talk about that "The Committee must perform its task in a responsible manner" and have responsibilities to the electorate, and then defines that relationship. The government defines that. Civil servants as you know, for example, that you must treat them fairly and give them the opportunity to explain their positions, auditors to work co-operatively with them, to utilize their resources and expertise as fully and effectively as possible. No disagreement with the statement or concern about the statement.

**Mr. Chairman:** — Sixteen. Does the auditor have any comment on the notation beside Saskatchewan?

**Mr. Strelieff:** — We discussed this this morning to a great extent. I have no further comment on it. It sounds like a good recommendation.

**Mr. Van Mulligen:** — One of the comments they make in the guide-lines and something that we've never done, they talk about committee members requiring to devote more time to this committee's work and have a greater understanding of government's financial affairs. They say it may be necessary for committees to divide into subcommittees to conduct the necessary number of inquiries. This is a procedure commonly used by our counterpart committees in the United States.

And that's something that we've never done, that is break up into two groups and one group might go after X number of departments, the other group goes after some other departments, ensuring that the committee is in fact dealing with more departments than might otherwise be the case. It may not be practical either. I don't know. But it's something that we've never considered.

**Mr. Anguish:** — Do other jurisdictions do that?

**Mr. Van Mulligen:** — I guess in the States; not here in Canada so much. I don't know of any instances of it being done here in Canada.

**Mr. Vaive:** — Mr. Chairman, I'm not sure about the public accounts committee in the House of Commons, but I know many of their other committees do split into subcommittees to farm out the work in a particular examination of a particular subject or of reference. They use the subcommittees extensively — I'm not sure about the public accounts.

**Mr. Serby:** — Mr. Chairman, being a new person on the committee the process that we used at the last sitting of the Public Accounts Committee sort of resembles a part, I think, or at least beginning to address this issue of subcommittees. At least I felt that way.

In the assignment of lead questioners where I felt some responsibility as being assigned a particular area to perform the lead questioning on, to go back and review at least that particular part of the *Public Accounts* and to review in my own mind and any other sources that were available to me, areas that might be applicable to the questioning of that particular department.

So I think we're starting to do that. If that was a conscious decision or whether we sort of came upon that or whether that's been the practice in the past, I think it at least starts to address the opportunity to maybe look at smaller committees in putting together that kind of information so that we can research it in a better fashion.

So that may be just a response from how it was decided that we would be lead questioner. Can you respond to that Harry?

**Mr. Van Mulligen:** — Yes. No, I ... Informally I guess we do. The point is that why not have two lead questioners and have the group break down into two separate groups and both could be doing work in terms of departments.

But practically, it may be a difficult thing to achieve. Legislatively, I don't know if there is any, given our rules and procedures and standing orders, whether there is any opportunity to do anything of this nature.

I mean it's tough enough for Public Accounts and Crown Corporations to meet at one time let alone two public accounts committees to meet at one time. Where does the auditor go? How does he split up his resources?

**Mr. Strelieff:** — From my perspective, the lead questioner way certainly is a productive way of going. So at least someone is responsible for understanding the issues behind the department rather than going on general fishing exercises where not very many people know what they're fishing for.

That I think is a good step forward. The reason one of my staff people here, John Hunt — John's right here — is to help the Clerk a little bit more on finishing reports quickly and maybe get into providing a little ... what are the key

issues facing the department type of information as we move along.

So we're moving a little bit in that direction.

**Mr. Van Mulligen:** — Something to keep in mind at some future time too. I mean like we talked this morning about the Public Accounts Committee looking at the CRIP program where you could certainly have a subcommittee of the Public Accounts look at the GRIP program, recognizing that not necessarily all 10 or 11 members of the Public Accounts Committee would necessarily be interested in looking at the CRIP program or have much of a background that would prepare them for that.

**Mr. Anguish:** — I'd like to ask a question in relationship to this, Mr. Chairman. One of the problems I see, I don't initially like the idea very much of splitting the thing into two and being able to cover more ground or whatever the reasons are for. But if we were to do that, one of the problems I see is if a member couldn't be there — for example, the Conservatives only have two members on the committee plus the chair — they would be unrepresented in the committee.

My question is: why is it that members cannot chit in and off of the committee like they do in Crown Corporations Committee? Why is the membership of this committee locked to the people who are here?

**Mr. Chairman:** — It's not. Any member can come in, ask questions. They just can't vote. Whereas in Crown Corporations you can chit in and out and vote.

**Mr. Anguish:** — Why is it not the same here? What's the reasons for that?

**Mr. Chairman:** — I have no idea.

**Mr. Van Mulligen:** — Clearly since one is a question of continuity so as to ensure that members who are here have some understanding of previous events and how they relate to the issue before you today, so that the committee begins to develop a body of experience and expertise as contrasted with the Crown Corporations Committee where you'll get the designated hitter coming in for that particular department and that's it and we'll leave, which tends again to raise the partisan spectre far more. That's generally like some of the reasons that have been advanced to me in the past why we don't do this and why it's not practice in most Houses to have . . .

**Mr. Vaive:** — Mr. Chairman, that practice as well in Crown Corporations Committee is provided for in the rules allowing members to come in and out and officially become members of the committee for the particular meeting, whereas it's just not provided for with respect to Public Accounts Committee. And therefore any changes in this membership of this committee has to go through the Assembly.

**Mr. Anguish:** — Is it the same in all jurisdictions across the country?

**Mr. Vaive:** — No, no it's not. Well my recollection, having worked there, I can speak for Ottawa. And in

Ottawa the House of Commons has an automatic provision as there exists here for the Crown Corporations Committee, i.e., membership replacement through the respective whips' offices and for whatever duration in fact until further replaced.

**Mr. Anguish:** — So Mr. Van Mulligen's explanation . . . (inaudible) . . . if we sit here long enough, Mr. Muirhead and I will become friends and therefore we won't get into any political squabbles before the committee. I understand. I think it's possible.

**Mr. Muirhead:** — Gee, I think it's even happening . . .

**Mr. Van Mulligen:** — There's some further comments on 5.3 and 5.4 on that, in guide-lines and specific recommendations.

**Mr. Chairman:** — I'm with Mr. Anguish on this. The knowledge gained by being part of this committee is not something I think you want held exclusively in the hands of 10 members of the legislature. You learn . . . if you approach your job responsibly, at anything you do in this business you're always going to learn something.

And it would behove members, I think, of the legislature to understand how the bureaucracy does things within departments. Why would you want to exclude members from that process? I can understand the continuity of it with your permanent membership, but to allow people to come in and out and actually vote as long as you don't break the ratio that is set up by the law of the legislature, who cares?

**Mr. Anguish:** — I guess one concern I'd have and that would be for the staff who appear here. I think it would become an impossible job for the comptroller and the Clerk and the auditor's people if every time they came before Public Accounts there were 10 new members sitting on the committee. I wouldn't want to be the staff serving such a committee. So they definitely need some consistency.

**Mr. Kraus:** — We have found from time to time, and I wouldn't accuse any of the existing members of this, but with complicated issues we've probably spent an hour, let's say, in some given meeting going through it. And you think, well gee I think we finally got them to understand it. And then a member who wasn't there the last time shows up, and by golly, you have to go through it again.

I don't know if we've ever done it more than twice but it seems to me we might have done it three times on one occasion. So that just adds to what you're saying. If they were constantly changing, they'd never know what we're talking about, I'd suspect, at times anyway.

**Mr. Strelieff:** — Gerry, you probably just get better at explaining it.

**Mr. Kraus:** — Perhaps.

**Mr. Strelieff:** — It takes practice.

**Mr. Chairman:** — A little bit of that, Gerry, I think would be the responsibility of, in my case or my caucus



members or Harry, to have a chat with whoever is coming in and have them exercise some discipline. And if that isn't achievable, then not have them present. I mean both Van Mulligen and myself should have that ability with our whip or our leader or whoever, to exercise that discretion.

**Mr. Muirhead:** — If it was explained once, it'd be in the *Hansard* for them to read it. Don't need to ask the second time.

**Mr. Chairman:** — Exactly. Well one final comment on this before we leave it. I think the proof would be in the pudding of what Mr. Serby talked about. If when government is into its own stuff, if you have that same diligence, vis-a-vis divvying up the responsibilities.

And evidently that is possible in some other jurisdictions. And I guess it would be how far we want to move in achieving them. My guess, the way you would achieve that is if this committee would assign the leads for a given period of days or whatever on certain topic matter. And if you add some type of independent research capability available to you that wasn't tied to a particular caucus office, you could probably perform that in the same manner.

Seventeen?

**Mr. Van Mulligen:** — No. (iii), "all Financial Statements and all Auditors' Reports of all crown corporations and other agencies . . . "Financial statements are not referred to the Public Accounts Committee as a matter of course. We utilize them, we refer to them, but we're not expected to review the financial statements per se and to comment on them to the Legislative Assembly. It raises a question, I guess, of whether we should be.

**A Member:** — It's already implemented.

**Mr. Van Mulligen:** — Yes. I don't know what that means either. The estimates of the auditor's office go to the Board of Internal Economy and the audit report on the auditor's office does end up here.

**Mr. Strelloff:** — To the extent the financial statements of government corporations are . . . or government agencies are in the *Public Accounts*, which they're almost all there now. I think next year they'll all be there.

**Mr. Kraus:** — They may be; we're not sure. But the one group that you wouldn't have got in . . . You recall the new *Public Accounts*, the four or five volumes we gave you? Well there were two of them that had financial statements in them. They didn't include the Crown corporation financial statements because they produce their own booklet which you . . . I imagine you people may have access to that too.

But other than that, virtually everything is in the *Public Accounts* already, or at least as of 1991.

**Mr. Serby:** — Mr. Chairman, I just have a question in respect to the documentation that the committee has access to, and I'm looking at chapter 4 under "Rights," section 4.6, "Access to Documents." And maybe that speaks to the area or the issue that we were able to bring

into financial reports that are provided for us.

I'm interested in knowing though what would be considered privileged documentation that we might not have access to. Would it be something similar to the information that we were talking about yesterday in the STC (Saskatchewan Transportation Company) data? And I'm looking at the first paragraph of it. It says — 4.6, access to documents — and the last two sentences says: "except for those that are privileged in the narrowest sense of the law, such as Cabinet documents."

Everything else would be accessible to this committee? Is that how we would interpret that?

**Mr. Strelloff:** — Mr. Chairman, Mr. Serby, the only thing that I can remember in the last year or two that you didn't get access to were things like polling questions. And I'm not sure exactly what the reason was that those questions weren't provided to you. But that's the only time in my memory that you couldn't have access to something for some reason. But, Fred, or Gerry, you might have . . . certainly would have a longer history on this.

**Mr. Kraus:** — Yes, if there's documents that are, as they say here, cabinet documents — minutes and papers of that sort — they're not readily available. In fact they're not readily available to the civil service either. They're fairly restricted. I mean whoever generates the material in the first place will know about it, but not many other people. And in general, cabinet documents are just not made available.

But most everything else, I suppose — contracts and so on — I'm not sure they're . . . Most things that would be accessible by the Provincial Auditor, I suspect, would be accessible by you. Unless again you got into areas of cases of social welfare, perhaps health care records, those kinds of things — you wouldn't expect to have access to them.

**Mr. Wendel:** — The only example I could think of that was a policy document was the Hopkins report. The committee wasn't given access to the study that was done on the financial statements for the government, back about '84 or '85.

**Mr. Kraus:** — There was a review of the summary financial statements that issue. It was undertaken in about '85 or '86 or '87, in there somewhere. And it was determined at that point that it was a policy document that was Treasury Board, cabinet, whatever. And that was not released.

**Mr. Wendel:** — I think the only difference, it seemed to be on the instigation of this committee that it was started, and then somehow it became a policy document after. But that's the only one that comes to my mind, Gerry. Very seldom this committee is not given information.

**Mr. Chairman:** — What about the issue that was there on the designing of the access to information Bill vis-a-vis third parties, whether you're school boards and people that get significant amounts of taxpayers' dollars but should not have their books open to the public. Because I see in here it says, i.e., school boards, hospitals.

The only time I can remember an issue, and it dealt with the Regina General Hospital, and Hewitt Helmsing was called before the bar of the legislature. I think Mr. Johnson probably remembers that. And the bar of the legislature is considered in fact a quasi-judicial court, and in that way he had to give answers pertaining to the fiscal arrangements with the General Hospital.

**Mr. Johnson:** — It was actually the keeping of the offices clean, I believe, was the ... (inaudible interjection) ... cleanliness, yes.

**Mr. Chairman:** — Operating procedures. Does the auditor have access to those third-party agencies where public money is spent?

**Mr. Strelieff:** — So far — Fred, maybe you want to answer this — we limit our work to the government itself and all its government creatures. So we haven't gone into the third-party, non-government organization receiving funds of ... receiving public money. We stop at the government organization itself.

**Mr. Johnson:** — Especially in the case of most hospitals, they are union hospitals in the sense that they are already under the authority of the local governments. This discussion was carried on this morning. And basically my perspective on it is that once you've turned the money over to another elected body, the strings you attach, yes, but once the money is turned over you assume that the next governing body is looking after the auditing and etc.

**Mr. Wendel:** — Then I guess our view would be for those hospitals that have an elected body, we don't have a problem. For the Crown-owned hospitals, like the Regina General or the Royal University, and the South Saskatchewan, they're just another government agency.

**Mr. Johnson:** — And you're doing it already.

**Mr. Wendel:** — And we're doing it, yes.

Just were thinking about other information the committee doesn't get, Mr. Serby. I think there was some discussion some time ago about getting information on who's got government loans, like say a program such as Agricultural Credit Corporation or SEDCO (Saskatchewan Economic Development Corporation) or northern economic development revolving fund where they give out loans. That information generally is not being given to this committee.

**Mr. Serby:** — Because, Mr. Chairman, we don't ask for it, or it's because it's a ... or it's not provided as a course of practice.

**Mr. Wendel:** — Mr. Chairman, I think it's discussed every few years and just never provided.

**Mr. Johnson:** — The discussion of open books for a government does not in essence mean that you open the books of other individuals who may or may not be in a position where their economic position in the case of a loan, if widely known, may create a problem for them in maintaining a position where they can purchase and sell

and that in competition with other people.

It's a legitimate thing, I believe, to say that the open books from the government's perspective does not necessarily mean open books for the people that are dealing with the government. It can come to an end at a certain point.

**Mr. Kraus:** — We had this — as Fred was saying — we've had this discussion quite often over the years and I've heard changes in position as time has progressed. And I think I could say this, that the Speaker — I'm sure he wouldn't mind if I said it — I watched his position change, and not that he wasn't for openness, but towards the end he was saying, I think last June, that he felt that he got to the opinion that he thought that maybe even students loans should be divulged.

In other words it's one thing to be doing business with the government as a tradesperson or a supplier, and what's divulged there I suppose is on one basis, but he was getting to the point where he thought if you received assistance of any sort — perhaps he'd exclude welfare and health payments — but he was starting to think that why shouldn't it be divulged? If you were getting a \$75,000 benefit, why should it only be this type of payment that's reported ... or benefit, but not this type.

And so I don't know if anyone on the committee can remember that but he was ... Do you agree with that, Fred? He'd gone that far, hadn't he?

**Mr. Strelieff:** — Well he's not talking about the individual recipient open his books and individual financial statements and affairs, it's just the one issue that he did receive or she did receive a loan or a grant from the government. And because it's public money, why shouldn't it be on the public record?

**Mr. Van Mulligen:** — The Speaker doesn't have any control over that now.

**Mr. Kraus:** — But he had sat on the committee for quite a while and was very interested in accountability and he had really made a step forward there.

**Mr. Van Mulligen:** — The government perceived danger signals to be coming from that — just for the record that was tongue in cheek.

**Mr. Chairman:** — It's an area that the Association of Saskatchewan Taxpayers incessantly harps on.

**Mr. Anguish:** — Who do they represent, those people?

**Mr. Chairman:** — Well it doesn't matter, Doug, to them who they represent. And they aren't going to go away. They'll be there time infinitum, I would guess.

It's a big question. You look at government's sole expenditure and the amount of statutory third-party granting that goes on in some areas of government and it's absolutely huge. And ultimately more access to how those moneys are spent, I believe, will be demanded by the public because there's no other way that they'll feel totally confident of control.

And you can say there's all sorts of controls in place today, and because most people don't take the time to actually probably dig into the situation, they won't believe you. It seems to be on the horizon with an awful lot of people out there.

**Mr. Van Mulligen:** — On terms of this 17, I don't know how the committee feels that the estimates for the auditor's office should come to this committee as opposed to going straight to the Board of Internal Economy. Personally I don't see any reason for it to come here. But most committee members feel strongly that it should.

**Mr. Johnson:** — Isn't the recommendation basically saying that the budget of the auditor not be controlled by the Executive Council? It is directly controlled by the Executive Council is really what we're trying to achieve.

**Mr. Van Mulligen:** — That's a separate question. But they assume in here that it should, you know. We don't have it go to our committee but it goes to the Board of Internal Economy, and again separate from the . . .

**Mr. Johnson:** — Separate from the Executive Council.

**Mr. Van Mulligen:** — . . . separate from the Executive Council; that here they say, well it should come through the Public Accounts Committee too. But I don't . . .

**Mr. Strelieff:** — Probably the main reason or one of the reasons that the recommendation is in is that this group has the most knowledge about the responsibilities and reporting relationships of our office; therefore if the . . . (inaudible) . . . estimates has to go to a standing committee of the House, why not make it the standing committee that knows the most about what we do — which does have some logic to it.

**Mr. Van Mulligen:** — I wouldn't want to get into a turf war over the Board of Internal Economy.

**Mr. Anguish:** — They'd win because they have secret meetings.

**Mr. Van Mulligen:** — No, I know what you're saying, but if in agreeing with the statement, I don't agree that the estimates of the auditor's office should have been satisfied with the arrangement that's here now.

**Mr. Chairman:** — Any other views on that?

**Mr. Van Mulligen:** — It'd be just like the legislature, eh? They give the money and then we look at the audit afterwards to see whether it was money well spent and stuff. Although I don't think you really sort of spent a lot of time in recent years doing that. But we may have to do that some year. Mr. Neudorf was vitally interested in doing that at one time but somehow it just . . .

**Mr. Chairman:** — So other than that one section in 4, that one looks pretty good. Okay. Eighteen.

**Mr. Johnson:** — Eighteen is . . . although it says it's implemented in the province of Saskatchewan and there are no notes that say there is any restriction on it, we are

not at the present time in the position of being able to review or investigate what is called current expenditures.

I think the past and the committed ones, which means it was done in the past or potentially doing but not current.

**Mr. Vaive:** — It should likely read, sometimes implemented, rather than actually implemented. Sometimes implemented in the sense that committed expenditures, past expenditures, may be current but the future commitments, I guess it turns on to what extent the *Public Accounts* of the province reflect these. In that sense it would be before the committee, but not in the *Public Accounts* of the province. Well then they wouldn't be before the committee.

**Mr. Serby:** — I wonder if this issue of committed or current expenditures of the current year is something that would address the point that Doug made this morning in respect to the CRIP program.

Is there any way that this committee, once the estimates have been tabled, that this committee has an opportunity to look at those committed expenditures for the current year that they've been estimated for? Is there any legislation in place, or does this committee have that kind of authority to do that?

**Mr. Strelieff:** — My understanding would be that if it's in the Public Accounts, there's an expenditure related to CRIP and I think there is for the '90-91 *Public Accounts*, then it's before this committee. So they then could examine the nature of GRIP through that, through those expenditures in the '90-91 which is in your next session.

But the estimates are not before this committee.

**Mr. Serby:** — Okay, I guess my question is this. Once the estimates are tabled for 1992-93, which is how I interpret the terms current and committed expenditures, is it possible then for this committee to provide any kind of overseer of what the expenditures of the 1992-93 year might be, if we were to take Doug's example of the GRIP program, for example?

Is there a capability of this committee to receive that kind of information?

**Mr. Johnson:** — The questioning on the current, meaning maybe it's spent maybe it isn't, is what's in the House, what's in the Legislative Assembly. It's what's being discussed at that time. Why would you discuss it here when exactly the same thing can be discussed in estimates or Committee of Whole or whichever one it happens to be?

**Mr. Chairman:** — Well, the only thing is here you get a different perspective in here for it than you would in the House, because what you would have here would simply be functionaries from Crop Insurance going through. See, as I understand the rules of this, on a specific subject you couldn't.

Now some like CRIP, because GRIP was a three-year program — but now it's been changed so I don't know if it's a three-year program or not — but if it had stayed on the books as a three-year contractual arrangement with a

producer, which it was, then I don't see any problem where you couldn't ask the bureaucrats: okay, given here's '90-91, are your projections for the next year and the next year — where is it going? like sort of thing. What expenditure are you envisioning? You're placing your price at this, and you're projecting so many acres of this.

And I think those types of questions would be totally legitimate because it's a committed contractual arrangement with a producer, a body of producers, over a three-year period of time.

Now because of significant change in it, I don't know where that argument would go now.

**Mr. Strelloff:** — But the principle would still hold.

**Mr. Chairman:** — The principle, I suppose, should hold.

**Mr. Kraus:** — If the '92-93 budget was the first year we're ever going to see the GRIP program, then you wouldn't be able to.

**Mr. Chairman:** — Then you wouldn't be able to, no.

**Mr. Kraus:** — Right. As it now stands anyway.

**Mr. Vaive:** — And in response to Mr. Serby's question regarding the estimates, this current and committed expenditures, well the estimates never come in any event before this committee — you know, estimates proper. The budget is tabled in the House and considered in the House as such and never really comes here.

**Mr. Serby:** — Yes, I appreciate that. I have an understanding for that.

The problem that I have with the Public Accounts Committee personally is that everything is done and it's completed and expenditures are behind us. And we're a year away, in most cases, to a year and a half away from when the actual occurrences occurred.

I guess my thinking would be in order to stay somewhat current and closer to what the financial expenditures of a given year might be, is if this committee — or some committee, I expect this one — does it have the opportunity to look at . . . after the estimates are completed, the budget set, and we decide as a committee in December of this year to call the department back, do we have that capability? To call the department in and say: how are we doing, folks; this is our estimate; we're feeling that there may be some need for us to take a look at what the financial affairs of this particular department might be, or the operations of this department might be.

Can we call them forward and have them come? Or do we need to wait until the year is finished and then have the auditor reveal to us in a detailed fashion that we may not have been on target?

**Mr. Johnson:** — It becomes basically, in doing what you're saying, it would politicize it very much, number 1.

And number 2, we haven't got the auditors, because nothing is referred to us in that particular sense as we are

presently structured. So you have nothing to work with and you'd be fishing is what would happen unless you had some . . .

**Mr. Vaive:** — You'd need a vehicle by which to examine a particular issue like that. And if the auditor's report isn't out and if that particular issue isn't in the *Public Accounts*, well then the committee just can't do it unless there's a specific reference from the House on that particular issue to the committee to deal with it.

**Mr. Anguish:** — Everybody is subject to recall from the committee until the report is done. I don't know if exactly what Clay is talking about would be covered by it, but if we decided before we present our final report, we could call back the Department of Agriculture or whatever department, and call them back to answer questions for the committee.

But I think the extension you're talking about is if there were bench-marks set the first time they appear and then we call them back to see well how are you doing half way through the year. I don't think that's ever happened and I'm not sure we have a mandate to do that.

**Mr. Serby:** — That's my question.

**Mr. Anguish:** — Yes, I'm not sure we have a mandate to do that.

**Mr. Strelloff:** — There's three things that I think that you can do to be more timely, at least from my perspective, and that is: have intersessional meetings instead of having to wait for the House to sit; allow the *Public Accounts* and our report to be made available to you outside the sitting of the Assembly so as soon as it's prepared, either the *Public Accounts* or our report, that you get it; and the third thing would be to allow our office or encourage our office to report periodically. We do an examination of one specific project, we report to you.

Last January you asked us to do some sort of examination on payments made by one organization for goods received by another organization. Well we'll be reporting that to you in April or early May. You can deal with it right then — those kind of things. You're more likely to deal with issues in a more timely way in the context of the current structure.

**Mr. Anguish:** — Is there anything though preventing us from setting those bench-marks? Mr. Van Mulligen's point of view . . . where was that sentence we read?

The committee would also make more efficient use of members' time if when reviewing a program they could review committed expenditures, so that they would not have to revisit the same project in several consecutive years.

And I suppose to deal with Clay's comments, is it possible for the committee to do that, to call somebody back part way through a following year? I guess not because then we'd be interfering with their administration during that current year. And the Public Accounts Committee has to deal with issues after the fact, I guess. Do we?

**Mr. Johnson:** — The Assembly makes the decisions and implements a process to go ahead and do something. The Public Accounts Committee comes along in behind and says, you didn't do it right or you did it right or there are problems here, and here's why they're wrong, so that the next time you're in a legislature, it comes back, it's done correctly. That's the generic operation as I see it. And that problem that will occur in the Public Accounts Committee is whenever you step out of that, then it will become very politicized immediately.

**Mr. Van Mulligen:** — In my mind, like there may be instance . . . although we normally follow that process, we look at the expenditures for a given year, there may well be instances where we look at a program and what they've done for the previous year, and we have some concerns and questions about that and we talked about that.

If subsequent, if we agree that there might be some benefit in also asking some questions about how they're operating during the current year, because it might give us a better insight on the previous year's activity to understand that sometimes it becomes difficult to understand one year's operation unless you review it as part of a continuum in the part of a program, then under those circumstances it might be wise for the committee to in fact begin to ask questions about the current year's operation.

I don't sort of advocate that as a matter of course, but it might be . . . there may well be circumstances where that becomes wise. And it seems to me that there's been the odd case before the committee where there's agreement from both sides where that in fact has happened. I can't recall the specific instances, but, Gerry, you might.

But it has happened on occasion where, to get a better understanding of that year, we've asked questions about the current year because we're trying to put that year's expenditures within the context of some continuum. How come it was so high that year? Well this year it's better, and well let me ask you about this year. Is it agreed? We are going to ask some questions about this year. Yes, okay. Then you have a better understanding of what happened that year and you'd look at the continuum that's there. And I don't recall the specifics, but it has been done.

**Mr. Kraus:** — It seems to me that from time to time departments will use the current situation to help explain and you may ask questions. It's only when it seems politically sensitive that there'll be a question about well why are we asking them about a current year; we're supposed to stay to the year under review. But if it isn't one of those kinds of issues, it seems to move along quite well, even talking about the year that they're in, let alone the year under review.

**Mr. Anguish:** — When you read 18, though:

The Public Accounts Committee shall have the right to investigate or review all past, current and committed expenditures of government, organizations receiving funds from government and crown corporations.

Implemented in Saskatchewan.

To me what we've always dealt with is the past in *Public Accounts*.

**Mr. Chairman:** — That's not correct.

**Mr. Van Mulligen:** — Some current.

**Mr. Anguish:** — Very little current but mainly the focus has been on the past. If I read this the way that Clay asked this question to someone who hasn't had the experience of being on the committee for awhile I would read that as this committee could look at *Public Accounts* under review, the current budget, and funds that are committed by that budget. I don't know how to read that any other way. The Clerk or the comptroller . . .

**Mr. Johnson:** — Budget does not . . . no, expenditures . . .

**Mr. Anguish:** — Or the Provincial Auditor, I'd like to hear their explanations, not yours. You and I can justify anything we like between the two of us. I'd like to hear the professionals' response to that. What does that mean?

**Mr. Kraus:** — Well I've been looking at it as defined in this book, *The Guidelines for Public Accounts Committees*, and it says the same thing only a little more fully. And I'm having trouble with . . .

**Mr. Anguish:** — Where are you?

**Mr. Kraus:** — It's in chapter 4, 4.2. It says much the same thing really. But it goes on to explain more.

But I'm having trouble with the word "current." I don't know. Does current mean to them the *Public Accounts* under review and everything past is really old? Or do they mean current as the year that you're . . .

**Mr. Anguish:** — Well current could, I think, mean the year under review. Like if we're dealing with 1990-91 *Public Accounts* that would be the year currently being the year under review. But going onto the word "committed," that would seem to me that the year that we're in right now, the year that we're functioning in.

**Mr. Strelloff:** — The interpretation I can see of this, is my understanding, all public accounts committees deal with the past. But in the past there may be a transaction that has an ongoing impact.

For example, there may be a financial commitment to build a huge development somewhere. The initial expenditure occurred in 1989-90, \$10 million. By getting into that \$10 million expenditure and asking the program managers to talk about the management of that program, they may end up having an effect on how that program is operated in the future. How the development . . . maybe it's to build a huge pile of dirt somewhere and it's going to take three years and the first year under review is what you're looking at. It's \$10 million of cost and there's going to be a 50 million and then a hundred million dollar cost.

Well by reviewing that initial year, you're also reviewing current expenditures and committed expenditures because it's all rolled up. So you have an impact on the current and the future. But it starts off with the past. I think all public accounts committees start off that way.

**Mr. Chairman:** — I think it was the method used in the United States in the late '70s, early '80s for utilities that were planning, for instance, nuclear power plants in state. Public accounts committees of legislatures down there were able to, because of long-term commitment and taxpayers' dollars, were able to show cost overruns of a significant amount and shut it down even though it was a private utility.

If I remember there was a case in California, in a committee of the California legislature. Because it was a long-term commitment by that state, it was able to shut a facility down.

So long-term commitments here, according to that sentence, things like Rafferty-Alameda . . .

**Mr. Anguish:** — Husky upgrader.

**Mr. Chairman:** — Husky upgrader. GRIP. Because they're long-term contractual arrangements.

In Husky, Doug, it might not because of commerciality, the thing that Lloyd was talking about, what line is drawn on what is commercially sensitive and what isn't. You'll find that in many SEDCO projects too.

**Mr. Anguish:** — I think that the committee has a right to know it even if we have to go *in camera*. I think that the committee has every right to know that. At least I take that position.

And this whole thing about the year under review, in my experience in the past, quite often the government side of the committee would say, can't answer that, it's not in the year under review. And we get into a long debate whether or not it should be allowed because it's not in the year under review.

I really think the committee needs some guide-lines as to what questions you can ask, that you can go back, what this current and past and committed means. I think the committee, to keep out of the partisan nature that we sometimes get into, need clarification and agreement on what that means at some point.

And in regard whether there's a commercial interest attached to it, I believe that we should have some guide-lines on that as well, so we don't get into future arguments on the committee as to what we can and cannot ask questions about because of the commercial aspects of an operation.

Because if we have taxpayers' dollars in there, I take the position that, yes I can understand that there's commercial interest, you don't want it splattered through the media, and you might not even want a verbatim transcript of the committee. But certainly they should be required to come before the committee to answer if there are questions that we want answered. It's our money that's in the operation.

I think it's important that we understand what past and current and committed means; otherwise the next time we want to stonewall the opposition from the government's side, we'll use the same thing that's been used in the past.

**Mr. Chairman:** — The Clerk will probably answer to this, but I think if that type of information were made available to you, wouldn't you have to take the oath the same as a cabinet member does because that's the only legal recourse individuals would have with you?

If you break that oath as a cabinet minister, you're then subjected to legal action. A member of this committee who had that information, then divulged it, would be able to seek the protection of the legislature because it was said inside this building. And I don't think a cabinet minister can get away with that. Can they, Gerry, when they break that oath? If you would want to . . .

**Mr. Anguish:** — Well so be it, as long as members of the committee would understand that that they'd be dealing with confidential information. And if a member betrays that confidence, then there's a legal procedure that has to be gone through so that recourse can be taken. Let it be on the member's head that betrays the confidence.

**Mr. Muirhead:** — Well, a cabinet minister would be protected . . . (inaudible) . . . outside that Assembly. The only time he's protected, if he's inside that Assembly, was my understanding. Is that right, Robert?

A cabinet minister can even lie outside the Assembly. He only has to answer to his . . . (inaudible) . . . but if you lie inside the Assembly, you're . . . Is that right?

**Mr. Chairman:** — If I had divulged a piece of commercial information vis-a-vis an oil company that somebody else could take advantage of it, I had broken my cabinet oath and could be . . .

**Mr. Muirhead:** — Yes.

**Mr. Anguish:** — You're talking about two different things.

**Mr. Chairman:** — Sued to the hilt. Whereas a person on this committee who hasn't sworn that oath, given commercial and they've divulged it to somebody, as I understand it right now, would not be subject to the same legal recourse as the cabinet minister.

**Mr. Muirhead:** — I understand.

**Mr. Van Mulligen:** — What you have is a process . . . Or let me just back up. The *Public Accounts* are referred to us here. I would view that as sort of the year of current review. Having said that, from time to time in the past has been argument here about, well, we're dealing with the '90-91 *Public Accounts*; can we ask questions too about the '89-90 or '88-89 *Public Accounts*? Well, no you can't. Yes you can. No you can't.

For me the interpretation has always been, no, those *Public Accounts* were referred to here. It's always the property of the committee. You can look at the 1901

*Public Accounts* if you wanted to. But generally it's done in the context of some item that you're discussing under the year under review. You know, we're looking at the Department of Agriculture expenditure for a certain thing for '90-91, questions arise: what about the previous year? Can we ask some questions about the previous year? My guess is yes, you should be able to ask some questions about the previous year, and there should be no reason why you can't do that.

If a member wants to get into a line of inquiry about events transpiring in '89-90 that had nothing really to do with what was there under '90-91 and seemed to be on some personal fishing expedition, the chair and the committee might say well, you know, let's get back on the topic here.

As for the expenditures which have been committed by the legislature in the budget but not yet completed and therefore, part of some future *Public Accounts*, my guess is that if the department doesn't have any strong objections to us trying to understand the spending for the *Public Accounts* again, '90-91, there on the '92 fiscal year . . . it's all agreed to. I mean it's been passed by the legislature. The expenditures are there; it's committed. If they've got no problem about us asking about those expenditures so we might better understand what happened in '90-91, then I don't see what the big problem is in the committee either. And we should encourage that if it aids in understanding what happened in '90-91.

If some member wants to . . . you know, we're here asking the Department of Agriculture about '90-91 expenditures about the beef stabilization fund and then we find a member going off on a completely different topic and saying, well I want to ask you about your expenditures with respect to the sheep marketing board — no relationship to the item that we're discussing — then I would discourage that. I would say well, you should wait till the next year. We're opening up a whole new line of inquiry.

But when you're relating it to something that's under the year under review, as far as some continuum, then I think to get a better understanding of that then we should be flexible in that and perhaps . . . (inaudible) . . . That's my sense of it.

And there's going to be some judgement calls in some cases. But if say Gerry wants to go on a fishing expedition to embarrass the government about some things that happening in some, you know, something that's happening in a current fiscal year but there's nothing on that in the *Public Accounts* in the previous year, well I don't think we should necessarily encourage that.

But, you know, it's legitimate to ask questions if it's part of some continuum and it's clearly part of the '90-91 *Public Accounts* and/or the auditor's reports. Again there'd be a lot of judgement in call but you don't want to say: you shall only do the current *Public Accounts* or you shall only do the current *Public Accounts* and you can do previous *Public Accounts*, but you can't ever, ever, ever ask any questions about committed expenditures — that is, expenditures for the year after the *Public Accounts*

year that you're reviewing.

Because, again, the practice in this committee has been that we have looked at the current *Public Accounts*, previous *Public Accounts*, and to some extent have dealt with the current year. And again, I can't remember the instances, but it has happened.

**Mr. Chairman:** — Well let's take the example that they brought up here. And they come before us for '90-91 and we have a three-year committed program that we're reviewing. Are we going to go into '92? I mean what . . . like I would be very uncertain as chairman right now as to how to handle it.

**Mr. Vaive:** — That has not been the practice of my understanding of this committee, to go beyond the year under review. On the other hand, what Mr. Van Mulligen is saying is in a way sort of a reasonable, logical approach. You should be able to go back to previous years to have as background to what you're doing in the current year, but also there may be items that you are looking at in the current year and where it would be helpful to look at future commitments, you know, to put the whole package together.

I mean there's a certain . . . When I came here my understanding was that this committee looks at, for instance, the *Public Accounts*, they're referred — they're not permanently referred — they're referred to the committee. And once the committee has reported on them, they're no longer before the committee.

Whereas more specifically speaking, other jurisdictions might have *Public Accounts* and their auditors' reports referred to permanently, and therefore they can go back to it. I mean this is the technical line. But I mean there has to be some flexibility in the practice of this, no question.

**Mr. Van Mulligen:** — Student loans, I think, is one example of where we — not only were we talking about the year under review but it tended to be a broad range . . . wide-ranging discussion that very clearly got into operations during the current fiscal year.

And they were able to explain about some of the changes that they were making during the current fiscal year which hopefully would put an end to the kinds of concerns that had been raised in the past, of pointing out that the reason that they had the problems was because of something that took place the previous year before that — that is transfer from grants, I guess, or bursaries to more of a loan program; and an increase in the type of activity created administrative problems for them; pointed out the changes that were taking place in the current fiscal year — you know, I stand to be corrected on this — in an attempt to explain how things were changing from what was in the year under review, allowing the committee to say, well okay, that's good to know that and helps us to put it in some kind of context.

But if you'd had an arbitrary rule saying you shall not discuss any committed expenditures, well you wouldn't have gotten that information and you might have been wasting the committee's time.

**Mr. Vaive:** — Does the relationship then, you know, from one year to another, previous . . . whereas it's another thing, I suppose, to pick out a particular issue in isolation, you know, which is not within the current year at all but in the future. That's another issue.

**Mr. Chairman:** — So I guess all we can say on this one is that we sometimes implement it and that it's one of those things that's going to evolve a little bit.

Nineteen? I guess that's practice. Twenty?

**Mr. Van Mulligen:** — That's . . .

**Mr. Chairman:** — It's current practice and it's being reviewed, I guess.

**Mr. Van Mulligen:** — One we haven't reported annually, I mean we didn't report last year at all, or did we?

**Mr. Anguish:** — Yes, I think we did.

**Mr. Van Mulligen:** — Oh, we did? Oh yes, we did. Okay. Oh yes, we did. Of course we did.

**A Member:** — I spoke right after you.

**A Member:** — Right.

**Mr. Chairman:** — For the whole day.

**Mr. Van Mulligen:** — I don't know if there's any . . . Is there a formal requirement that we do that?

**Mr. Vaive:** — No. The committee is free to report whenever it deems necessary.

**Mr. Van Mulligen:** — Yes. No, I . . .

**Mr. Vaive:** — Because, you know, the committee might not have any recommendations.

**Mr. Van Mulligen:** — And as to a government response, I agree the government should table a comprehensive response. That hasn't been . . . it's not something that has been done, but I don't have any problem with that.

**Mr. Johnson:** — What is the . . . (inaudible) . . . Isn't the debate the response?

**Mr. Van Mulligen:** — No.

**Mr. Vaive:** — In some jurisdictions where they have this provision for government response there's a certain time limit by which the government would respond with respect to specific recommendations in the report. You know, even after the debate on the actual report that took place in the House, they may have 150 days or 75 days by which to formally respond to the House.

**Mr. Van Mulligen:** — What we have is a report to the Legislative Assembly. The Legislative Assembly debates it, the Legislative Assembly adopts the report, unless it's adjourned, which seems to have been case in the last few years where the thing is adjourned. But assuming that the Legislative Assembly adopts the report then it's a report of

the Legislative Assembly, it's the property of the Legislative Assembly.

And it begs the question of: what is the government doing about the recommendations in the report, most of which are directed at the Legislative Assembly encouraging the government to do something? And there should then be some expectation that the government should come back and say we agree with this or we're taking this action, we're looking at legislation in this, and, you know, it's legitimate.

**Mr. Kraus:** — I've written a report as a follow-up to most everyone of these reports. The thing is some of them are more general. When they're more general in direction, I can't respond to them. And there may be a few that have been directed to the government that I haven't responded to. When you've directed a department to do something, that's when I can come back and say okay, here's what they've undertaken to do or here's what they're doing to correct the problem.

But some of them are directed more to just specifically the government, and I'm not sure that I've responded to those.

**Mr. Van Mulligen:** — When you respond where do you send your response?

**Mr. Kraus:** — I direct them here.

**Mr. Van Mulligen:** — To this . . . Oh yes.

**Mr. Kraus:** — And this committee has reviewed those.

But I would say — I don't want to sound too old — but I would think 15 years ago, and I wasn't comptroller then, but I think the recommendations were quite specific. They've become more general in nature, and more numerous too, over that last few years.

So there's a lot of them that I couldn't get a response for you anyway, and particularly when there's been some fairly sensitive ones directed to the government dealing with . . . you wanted some corrections in terms of MLA. It was pensions and spouses and widows or something, wasn't it — or widowers? And I just have not taken it upon myself to respond to that to indicate what they would be doing.

So if you were to ask for something like this, you would be forcing the government, I suppose, to respond directly to some of the things that they have to make decisions on.

**Mr. Van Mulligen:** — But not to the committee, but to the House.

**Mr. Kraus:** — Yes.

**Mr. Chairman:** — See that runs into your tabling problem you had in the past where you haven't any of the requirements in a certain period of time because the House doesn't sit all the time. You know, if there is something enacted whereby things are tabled on a regular basis rather than waiting for the House to come in, then that would probably be a more useful exercise than it



is right now, would it not? And it's available to whoever.

**Mr. Vaive:** — This provision is usually provided in the rules of the Assembly, that the government should respond to committee reports if the committees so request, and therefore that opens the door if . . . There's nothing that precludes the committee from asking a response from the government whether it's in the rules or not. I suppose the committee could include that as a paragraph in the report, a request.

**Mr. Van Mulligen:** — So the question is should we be doing that with the report we just completed? Should we be adding that, asking the government to make a written response or a comprehensive response to the committee's report within 120 days. They'll say, well what if the legislature isn't sitting in 120 days. Well table it; give it to the Speaker; do something, you know. That's just the fine tuning that we can always get into. Is that something that we should be asking of the government?

If the comments are so general that the government, you know . . . Take for example the issue of capital budgets, a major sort of issue, lots of points of view. The government doesn't have to come back and say, yes we will; no we won't. The government can say, this suggestion that's sort of under active consideration, you know. Or no, we disagree strongly with the suggestion because of such and such and therefore don't want to accede to the committee's request we do that. The government's got a right to say whatever it wants in that. But at least we as a committee have a right to know what their plans are.

**Mr. Johnson:** — If the committee reports and the report has a number of suggestions and a whole number of things in there that then become the property of the Assembly and each MLA can keep bringing them accordingly as they're interested in it, but there is no direct request on the government to do something directly about it, then there is less pressure on the members of the government side on this committee to do something in the committee regarding what's coming through.

If the report is tabled in the House, it's accepted, and it takes initiative of an individual MLA to keep thumping the thing and down, there's no way that . . . then there will be less pressure to worry about the sense that these things should be done in this particular direction. Which means that in not having it there, the committee then will become less partisan because what they do is presented basically to the public. They don't say that the government has to do something here. We've found a whole bunch of rotten stuff, and the public can do their normal thing if they think it is important of changing the government or slapping its wrists or whatever the key is and it doesn't stop it. Now that's my feeling as to how it really works.

**Mr. Chairman:** — I think what Harry's pointing out is the public today have that concern. They're saying, we bring things up to you guys year after year after year, and you don't do a damn thing about it. Now I've had that complaint the whole seven and a half years, you know. I come in here, I raise it with you, you say you take it to your caucus or you take it somewhere, and nothing ever

happens. Why is that piece of red tape still hanging around my neck?

And the only way I think that you'd ever overcome that is if this committee . . . you make recommendations about that piece of red tape and you got 120 days to respond to it. You and I don't have to follow it up necessarily in here, but it's there for the public to see that at least somebody is in a formal way, because otherwise it's my word against theirs and they say, oh boloney. You never get anything with that, you know? I find that as a way of sort of, as a private member, of covering my butt actually because those issues will look very relevant to the public.

**Mr. Van Mulligen:** — I have no problems with this at all. I mean I don't get any sense that somehow the government members on the committee will be less inclined to agree to recommendations in our report because now the government is going to have to respond to them as opposed to these recommendations as being part of some cloud that's always going to be floating out there that no one has to really respond to. I don't quite get that sense.

I point out that the government is in large part, at least the comptroller is now, providing comments directly back to the committee on the recommendations. I point out also that the government goes to great lengths to respond to the stated interests of other outside groups — SUMA (Saskatchewan Urban Municipalities Association), SARM (Saskatchewan Association of Rural Municipalities), all the resolutions.

Here's our response: your resolution no. 1, our position is; your resolution no. 2, we agree, we're going to do it; your resolution no. 4, it's under consideration; you're no. 5, we don't agree. You never say it in those terms, but we don't agree.

**Mr. Chairman:** — They do the same thing with the churches and the Wheat Pool.

**Mr. Van Mulligen:** — Exactly. So I have no problem. And I also have no problem if that were to be included in the report. That's just to conclude it if we had a paragraph to that effect. I really don't . . . And if the Minister of Finance and his officials are going to squawk a little bit because it's some additional work or, you know, why are you doing this to us, well it's . . . not the comptroller, but John Wright and his people. Not you, Gerry.

**Mr. Kraus:** — No, but I was just saying though, you are recommending that the government should respond to it. Do I follow you?

**Mr. Van Mulligen:** — Yes. Yes, I agree.

**Mr. Kraus:** — My comment on that is, since this is an informal discussion, it seems that there probably have been the odd time where the government may have been prompted to do some things better had the Public Accounts Committee picked up on a couple of issues that the auditor had commented on. I wouldn't necessarily take the position of the auditor in the debate, but I might actually agree.

And I've just felt from time to time that if there was a little

more of a push from the committee . . . Well you do take the issue there — that's what you're saying — but there isn't any obligation necessarily on behalf of the government to respond formally. And it might make them think about a few of the issues more carefully and it might actually do them some good in the long run to adopt some of them.

**Mr. Van Mulligen:** — The question of again capital works. Do we agree? — well no we don't. We absolutely don't want to go that direction and let's just make that clear right now. Or well, maybe we should consider it and let people know that we're considering it. You know I see nothing wrong with forcing the government to at least respond to the recommendations and to the report.

Can I suggest that we take a coffee break and then come back and finish up on this one.

**Mr. Chairman:** — I was just going to declare that.

Do you want to leave this one and deal with it afterwards?

**Mr. Van Mulligen:** — Yes, we'll deal with it after.

**Mr. Chairman:** — Okay.

The committee recessed for a period of time.

**Mr. Chairman:** — Okay, we're finishing up 21, which was our . . . was it 20? Oh right, the 120 day thing . . . right, right, right, right.

**Mr. Van Mulligen:** — I mean to say I don't need a recommendation, but I agree that we should add that to our report — that is, the provision of 120 days. I'll make that a motion.

Mr. Chairman, I would move:

That in every annual report to the legislature the committee requests the government to table a comprehensive response to the committee's report within 120 days.

**Mr. Chairman:** — Any discussion on the motion by Mr. Van Mulligen?

**Mr. Van Mulligen:** — That's fine-tuning. The question was raised whether if the House is not sitting, how would it then be tabled. My guess . . . that's fine-tuning and the government can judge itself accordingly. My guess is that if it has a response within 120 days of tabling — and I assume that to mean calendar days as opposed to sitting days — that if the House is not sitting they will table the response with the Speaker who will forward it on to the members of the Public Accounts Committee at the very least, and to other members of the Legislative Assembly.

You know, I don't want to fine tune the motion to that extent. If at some future time the government's got concerns about what does it mean and wants to ask us, then it can do that. But my understanding would be is that it tables the report with the Legislative Assembly if it's then sitting. If it's not then sitting, then it should do so with the Speaker who can undertake to provide the response to

members.

**Mr. Chairman:** — Do you want that applicable to the report we just finished?

**Mr. Van Mulligen:** — Yes.

**Mr. Vaive:** — That's sort of a generic motion, that the committee does that every time it presents a report to the House. And with respect to yesterday's report, do you want a specific other recommendation?

**Mr. Van Mulligen:** — No. The motion includes that because that report hasn't gone yet.

**Mr. Vaive:** — Yes, but that motion doesn't ask the government specifically to respond to this report.

**Mr. Chairman:** — I guess we should say starting with the '89-90 report.

**Mr. Van Mulligen:** — Do you want to add the words "including the '89-90 report"? That's fine. Just add that.

**Mr. Strelieff:** — You've limited it to an annual report.

**Mr. Van Mulligen:** — We've had other reports to the Legislative Assembly — reports on a specific . . . for a specific reason requesting a specific thing. And my guess is that if we want some specific response from the government that, you know, we should specify that.

**Mr. Chairman:** — Specify it. Is that agreed by the committee? Agreed. Carried.

We'll go on to item no. 21, and Harry's going to chair for a few minutes.

**The Vice-Chair:** — No. 21.

The Public Accounts Committee shall have the right to review new legislation and amendments (prior to its introduction for final reading (dealing) with the Audit Act or pertaining to the Committee's terms of reference.

Or "dealing with the Audit Act or pertaining to the Committee's terms of reference."

**Mr. Hunt:** — I think the brackets are in the wrong place. According to this it should be after "reading."

**A Member:** — Also, we don't have an audit Act, or do we?

**Mr. Strelieff:** — The Provincial Auditor Act. This is a generic description, which you did review last May/June when there were proposed amendments.

**The Vice-Chair:** — So that should read The Provincial Auditor Act, and you can reference in the guide-lines, 4.5. They point out:

the role of the Committee in our parliamentary system is an important one. Any changes to this role, that will be made by legislation, should be addressed and debated by the Committee because

these changes could affect the fundamental role of the Public Accounts Committee.

Does anyone have any comments on that? It's not something that comes along every day.

Any disagreement with that? No. Let's move on to the next one.

The Public Accounts Committee shall have the right of access to all financial information and other documents as it determines necessary for its investigations, except for those that are privileged in the narrowest sense of the law, such as Cabinet documents.

Any concerns with that? I think that's pretty much the practice now. We don't have access to cabinet documents. We don't have access to the auditor's working papers unless he deigns to make them available to us. Any concerns with that? Any comments? No. Agreed.

(You) shall have the right to call witnesses from the civil service, including Ministers, expert witnesses and private citizens to testify and provide information under oath. This includes individuals currently responsible for matters the Committee is dealing with and those who were responsible at the time of the events if they are not the same.

My understanding that the rules of the Assembly provide the opportunity to do that at this point in time?

**Mr. Vaive:** — That's right. The committee can call for persons and papers whenever it feels it's necessary.

**Ms. Haverstock:** — Does that apply even if they're no longer in the employ of the government?

**The Vice-Chair:** — That's right. We could, for example, if we had questions about the year under review and felt that we weren't able to get the answers from the deputy that was there because they had no knowledge of certain situations, that we are in fact in a position to call previous deputies should we so desire and make them answer questions. I'm sure there's a lot of them — deputies that are wondering if they're going to get called back to this committee.

**Mr. Muirhead:** — They've probably all left Saskatchewan by now.

**The Vice-Chair:** — Well the long arm of the committee will find them wherever they're . . . parliamentary institution in the neighbourhood.

**Mr. Muirhead:** — No, I would imagine they're still all here because we didn't have enough sense to get rid of them; you have to do that.

**The Vice-Chair:** — The only other question I have on this is "provide information under oath". There is no oath as such. We invite witnesses to appear here and we accord them privilege, that is to say anything that they say in here can't be the subject of some legal action.

But there's no sort of penalties that are specifically provided for if they choose not to come or if they choose not to answer questions, except the committee can report their behaviour to the Legislative Assembly and the Legislative Assembly may then determine in its own right how it wishes to proceed with the matter. I guess . . . I don't know. There's a range of penalties that the . . .

**Mr. Vaive:** — Well call the individual to the bar of the House and have him explain why he couldn't attend the committee. And really the Assembly has the power to decide, you know, to act with whichever way it wants to with respect to a recalcitrant witness.

**The Vice-Chair:** — Any comments or questions on this section? All agreed with that?

**Mr. Muirhead:** — I'd just like to ask a question that came into my mind. Nothing to do with this. Somebody said here today when we were talking about whether we open up and have an exchange of . . . could be your members, like they do in Crown Corporations. I thought I heard either you or Rick said that non-members are able to ask questions. Or I mean non-members of the committee can ask questions but just can't vote. Is that correct? That are actually other MLAs that can come in here and sit here and ask questions?

**The Vice-Chair:** — Yes, it's . . .

**Mr. Muirhead:** — I've never known it to happen but I didn't know you could do that.

**The Vice-Chair:** — Yes, the committee can provide the privilege to other members to sit in and to participate in the proceedings, including asking questions. I guess also getting involved in the discussion. But not to vote.

**Mr. Muirhead:** — So it's just something that hasn't been in practice but they could do it?

**The Vice-Chair:** — That's right. I can't recall if there's any instance of that happening. March 5 . . .

**Mr. Muirhead:** — It wasn't important. I just wanted to clarify it . . . (inaudible) . . . committee.

**The Vice-Chair:** — In a Crown Corporations Committee.

**A Member:** — You were able to . . .

**The Vice-Chair:** — Well I sure hope so. That was the Crown Corporations Committee. They're pretty loose with that kind of stuff.

**Mr. Vaive:** — That was an occasion where members of the Public Accounts Committee, when the Crown Corporations Committee sat on March 5 to consider its mandate, members of the Public Accounts Committee were invited to attend. And some did attend and did participate in the deliberations of that committee.

**The Vice-Chair:** — And I won't repeat what I had to say there, Gerry. We talked about administration and policy.

24. The Public Accounts Committee shall have the right to meet when the House is in session, recessed or prorogued.

Well now. Recessed, we certainly have the right to meet. What does prorogued mean?

**Mr. Vaive:** — When the Assembly or when the session has been officially adjourned.

**Mr. Muirhead:** — Like we're just in a recess now.

**Mr. Vaive:** — That's right. But the Public Accounts Committee is appointed for the duration of the legislature and therefore from session to session and therefore could sit in between sessions. You know, if one session is prorogued before the opening of another session, the standing committees of this Assembly could still sit.

**The Vice-Chair:** — So it's three terms: recessed, the House is in session but it's recessed; prorogued, it means the end of the session; and dissolved, no legislature.

**Mr. Muirhead:** — Prorogued means what you people have to do when we come back in to make sure we get our 70 days again. That's what prorogued means.

**Mr. Van Mulligen:** — We get prorogued on the morning and then we start a new session in the afternoon.

**Mr. Muirhead:** — Yes, the same thing that happened . . .

**Mr. Anguish:** — Well you don't have to if you don't want to.

**Mr. Muirhead:** — You'll just get 55 days per . . . (inaudible) . . . over here.

**Mr. Anguish:** — That's not true . . . (inaudible interjection) . . . That's not true. He was just . . . Mr. Muirhead, for the record, was just kidding.

**The Vice-Chair:** — Any further comments on this or discussion on this? Any questions? No? Are we agreed? We're agreed with that.

25. The Public Accounts Committee shall have the right to provide parliamentary scrutiny of the Auditor's Office.

We receive a private auditor's audit report on the Provincial Auditor's office. So that's the practice here. Any reason to change that? No. Agreed with that.

**Mr. Anguish:** — We do?

**The Vice-Chair:** — Yes. We receive a report from . . . last year I think it was Deloitte Haskins & Sells.

**Mr. Anguish:** — Is it value-for-money auditing or is it just a straight program? It's value-for-money auditing as well?

**Mr. Wendel:** — It's whatever we do.

**The Vice-Chair:** — Well, no, let's not go into . . .

**Mr. Wendel:** — It used to be better when we used to audit ourselves.

**The Vice-Chair:** — 26:

The Public Accounts Committee shall have adequate resources made available to fulfill its mandate and responsibilities.

And the reference there is 4.10. And I think there they're talking about nothing specifically.

**Ms. Haverstock:** — It still has nothing to do with recommendations about having research. This is just dealing with personal reimbursement for expenses, that kind of thing.

**Mr. Anguish:** — I was just looking to comment. Just before no. 27, it says Saskatchewan and says "no independent research staff." That's why it's partially or sometimes implemented.

**Ms. Haverstock:** — Okay.

**The Vice-Chair:** — Chapter 6 has got it in more detail. I don't know if there's another recommendation then that deals with it in more detail or not. But as a general principle, has anybody got any . . .

**Ms. Haverstock:** — It says adequate.

**The Vice-Chair:** — Anyone has any concerns about that? Okay, agreed.

Public Accounts Committees (shall) have a minimum of five members and a maximum of eleven members.

We have 11 now. We're at the max.

**A Member:** — Ten.

**The Vice-Chair:** — Ten. Anyone feel that range of numbers is problematic?

**Ms. Haverstock:** — Only after the Estevan by-election.

**Member:** — Only what?

**Ms. Haverstock:** — Only after the Estevan by-election. I'd like one more member on this committee.

**The Vice-Chair:** — Well that might change the . . .

**Mr. Anguish:** — Oh, anything is possible.

**The Vice-Chair:** — We could certainly do that, but it still would be within 11 then, right?

**Ms. Haverstock:** — Yes.

**The Vice-Chair:** — I've read reports that suggest that any time you get more than 11 members on a committee it starts to create problems. I don't know how they draw an artificial distinction between 11 and 12.

**Mr. Muirhead:** — . . . wins the Estevan by-election, they can have my spot here.

**The Vice-Chair:** — That's on the record.

**Ms. Haverstock:** — That's very generous of you. That's very, very generous of you.

**Mr. Muirhead:** — . . . be two Liberals, one Conservative.

**The Vice-Chair:** — Well, there's a lot riding on this by-election. What by-election? There is no by-election.

But there's no disagreement with that statement, somewhere between five and eleven? Okay 28.

Each political party shall have the same proportion of members on Public Accounts Committee as they have in the legislature.

That is a practice that's followed in Saskatchewan. It may not be exact but to . . .

**Mr. Johnson:** — I suppose that it's physically possible to do without the necessity of a major operation on something.

**The Vice-Chair:** — Is that agreed?

**A Member:** — Agreed.

**The Vice-Chair:** — 29.

Substitution of committee members should be discouraged, however it shall be permitted but there will be no substitution allowed (for an item) after the examination of a particular item has begun.

My own inclination is to say that there shall not be any substitution which is the rules of the Assembly — right?

**Mr. Vaive:** — That's right. There's no substitutions allowed on this committee unless it's done through the Assembly.

**The Vice-Chair:** — Yes. Personally I agree with that, if I might speak from the chair. If it's necessary to have a member from outside the committee to come in to provide his expert questioning of a department, then that option is always available for members to come in and to grant them the right to do that. But my guess is that when we get into the business of substitution, that the committee will then lose focus and lose some of the expertise.

There would be a great temptation because Maynard can't be here that day, as an example, to bring someone else in, and because Ron can't make the meeting up, they'd have to bring someone else in. And it could then very quickly get into a revolving membership so as to make sure that the numbers are here and therefore to . . . My guess is, in a sense, encouraging members to take a less active interest in the committee and I think that would be to the detriment of the committee.

**Mr. Muirhead:** — I agree with you, Mr. Chairman. And as of now I still believe that we should leave it the way it is. I would like to see . . . I think it's a very good committee and I never was enthused with Crown Corporations the way they done it, just come in and just as you want to come in and ask questions, you're gone — no interest in what the rest of the department is doing. I've always felt this was just a little hardship to always have to be here. I have a busy agenda but I still think it would be out of control on us if we start to say, okay, I can't be here today; I'll phone up another member to be here . . .

**Mr. Anguish:** — So we disagree with this recommendation.

**The Vice-Chair:** — Well I think we should . . . I guess that.

**Mr. Johnson:** — As it presently stands, the substitutions go through the Assembly, is that . . .

**The Vice-Chair:** — Yes, in fact new appointments.

**Mr. Johnson:** — And it's a motion in the House to make a change, and that's how it presently stands.

**The Vice-Chair:** — Yes.

**Mr. Johnson:** — What does 29 really say? I've read it now four times and . . .

**The Vice-Chair:** — Well it's a general thing for all jurisdictions without trying to be too inclusive to sort of basically signalling that you should have continuity on the committee without going so far as to say to member jurisdictions that's what you should do; but recognizing in Saskatchewan we already do that. And I guess it suffices to point out that the rules of the Assembly do not provide for substitution in this committee, and we can just point that out.

But there's no sense here that we should be recommending to the legislature that we should be changing that. Is there any sense in that?

**Mr. Johnson:** — No, but the other question . . . And I don't know who brought it up originally, but the discussion that's been going on saying that other members of the Legislative Assembly may attend and speak here without . . . but they don't get to vote. Is that the accepted rule now?

**The Vice-Chair:** — Yes.

**Mr. Johnson:** — Is another one coming along?

**Mr. Anguish:** — It may be accepted, but I don't remember since I've been on Public Accounts anyone else other than a permanent member of the committee speaking in the committee. I don't recall that ever happening.

**Mr. Muirhead:** — I don't think they know that they can. I never knew till today that you could.

**Mr. Johnson:** — But that is the case now.

**Mr. Vaive:** — It's permissible.

**Mr. Johnson:** — It's permissible.

**Mr. Vaive:** — Whether present members have taken advantage of that possibility . . .

**Mr. Johnson:** — Do we wish to make a statement extending that then is the . . . (inaudible interjection) . . . Well it's not really.

**Ms. Haverstock:** — It says however it shall be permitted, but not after an examination of a particular item is presented.

**Mr. Johnson:** — That's the substitutions, and I'm just asking the other . . . the question that I'm asking is that we put it forward that other members of the Assembly can come in and ask questions, participate in the debate, but will not be accorded the right to vote.

**The Vice-Chair:** — I don't think we need to do that. The right is there. I think under the normal practice and the . . . I don't know if it's specifically outlined in our rules and procedure. But Beauchesne's that we follow I think suggested that privilege be accorded to other members.

**Mr. Johnson:** — So it's there for anyone that wants.

**The Vice-Chair:** — But I mean at some future time, I guess we could . . . if it becomes an issue we may want to define that further and say to the House, look we don't believe there should be formal substitution, but members other than those on the committee should be accorded the right in the following way to participate. I don't want to take time to spell all that out today. You make a good point.

30. The Public Accounts Committee shall be . . .

Or anyway in 29, it just will note what is our practice.

30. The Public Accounts Committee shall be appointed for the life of the legislature.

That's a practice here.

31. Ministers shall not be appointed to the Public Accounts Committee.

That is in fact the practice here; we do not appoint ministers.

32. The Public Accounts Committee shall have funds budgeted to allow it to perform the task assigned to it. (6.1)

Well that's a good question. It says "implemented here," but I wouldn't say that we had the money to do all of the things that are listed in 6.1, to hire the necessary staff, to hire outside experts.

We don't even have the . . . the committee does not have the right, for example, to call upon the Board of Internal Economy to say that we demand or we require the funds to enable the Provincial Auditor to undertake a special assignment which in his opinion will require additional resources. Which is not a direct charge on the committee,

but — and then again it might be, should be, I don't know — but it's not been the committee having the resources to enable the auditor's office to do that.

**Mr. Johnson:** — The statement is that it's already implemented so that we must have at least 50 per cent of the recommended items on there.

**Mr. Vaive:** — Mr. Chairman, the committee's budget really is within the budget of Legislative Assembly. But all moneys allotted to committees of the House fall within the statutory part of the estimates of the Assembly. There are budgetary parts and statutory parts.

Statutory includes expenses of committees of the House and members' allowances and so forth. And in that respect most of the items here would fall under the statutory provisions of the . . . (inaudible) . . . and therefore any expenses involved would fall under there.

But you know, there are certain parameters within which the committee can nevertheless get involved in expenses. One of them, for instance, the committee would not have the power to hire expert staff because that would be an expense which would require approval from the Board of Internal Economy, even separately or within. The estimates of the Assembly are approved by the Board of Internal Economy — statutory and budgetary — and statutory estimates of the estimates of the Assembly are presented to the board, and therefore any expenses which would involve hiring expert staff would have to be approved by the Board of Internal Economy, would they not?

**Mr. Wendel:** — Not if it's statutory. Statutory is just a charge against it if it's only for whatever the expenses are.

**Mr. Vaive:** — Because all of the expenses for all committee activity, activities even involving allowances for members, those are statutory as well. They fall within the statutory estimates of the Assembly. And therefore it's sort of open-ended in that they're not limited as an actual budgetary item would be. And in that respect they're statutory, and therefore because the House might refer a certain item to a committee which would involve additional travelling, and it's something that can't be really foreseen ahead of time, and in that respect it's . . .

**Mr. Strelieff:** — So what happens if the committee decides to, half-way through the year, engage additional research staff on their own volition?

**Mr. Vaive:** — They couldn't.

**Mr. Strelieff:** — Why?

**Mr. Vaive:** — Because they'd have to go back to the board and I think that would involve nevertheless a major expense, and the board would nevertheless have to approve that particular amount.

**Mr. Kraus:** — You wouldn't be suggesting that you could break policy would you, Wayne?

**Mr. Strelieff:** — I'm just exploring the angles on this.

**Mr. Vaive:** — My understanding is that the board nevertheless approves two parts to the estimates of the Assembly. And the budgetary part involves all committee expenses now, and therefore ... rather the statutory part involves committee expenses which involves allowances for members, which involves other sorts of expenses which devolve out of committee activity. And how far that would go is ... for instance in the last budget that the board is looking at now of the Assembly estimates is a fixed amount. And the budgetary part is a fixed amount for committee expenses. However that amount is really minimal.

There's a certain amount for Public Accounts Committee, certain amount for Crown Corporations Committee. However there's no provision for other committees, other expenses for other committees. If the Assembly decided to create other committees and activate other committees, there's no amount really provided for in the budget with respect to that.

**Mr. Kraus:** — But apparently you're saying that since it's a statutory subvote, other than the fact that you're supposed to have permission or approval from your Board of Internal Economy, you don't have any dollar limits as to what you spend because it is provided by statute. So the expenses of the committees have no upper limit except to the extent you're controlled by the Board of Internal Economy. Is that correct?

**Mr. Vaive:** — My understanding is there is no upper limit. If the committee on the other hand wanted to hire research staff and involve a budget which would involve expenses of \$450,000, that particular element I suspect would have to go back to the Board of Internal Economy.

**Mr. Kraus:** — Right. But even they are statutory, aren't they.

**Mr. Vaive:** — Yes, that's right.

**Mr. Kraus:** — I've just got them in front of me. You have a lot of statutory subvotes, so there's no upper limit again except as controlled by the Board of Internal Economy.

**Mr. Vaive:** — That's right, and it's the upper limit. I mean the statutory provision is there, but I suppose the upper limit is controlled by the board. And to hire expert staff, which would incur major expenses, the board would likely have to approve that.

**Mr. Strelieff:** — Gerry, does that mean that the committee has to choose to be controlled by the board in terms of their expenditures so that the committee is choosing to follow the advice of the board?

**Mr. Kraus:** — But obviously there's no control as far as dollar limits go in the budget. That's wide open.

**Mr. Wendel:** — Would the board be able to control the committee then?

**Mr. Anguish:** — Well what would happen if we passed a motion here. Say we had a unanimous motion that we hire a permanent researcher for the committee, and the committee all voted on it. What would happen?

**The Vice-Chair:** — The Board of Internal Economy would have to consider the request and Murray Koskie would probably get really uptight.

**Mr. Vaive:** — You know as well there's a Legislative Assembly Act. The Legislative Assembly Act stipulates that the Board of Internal Economy has the power to regulate the expenses of the Legislative Assembly, you know, whether they're statutory or budgetary.

**Mr. Anguish:** — Well then do we have to have the approval of every Public Accounts meeting that would involve any expense? Do we have to have the approval of the Board of Internal Economy?

**Mr. Vaive:** — No. Because there's a certain amount that the board approve when they approve the budget of the Assembly. A certain amount in that budget that provided for X amount of moneys to be spent by this committee for instance.

**Mr. Anguish:** — Okay. So that X amount of dollars that the Board of Internal Economy has approved, it comes along to January 30 of 1993 and there's no money left in terms of what the Board of Internal Economy has allocated us, but we want to have a meeting. What do we do?

**Mr. Vaive:** — I suspect that the meeting would still be held and I don't think there's a need then to go back to the Board of Internal Economy because, you know, additional meetings of the committee would mean regular ongoing work of the committee. You know, it wouldn't be like having to expend extra moneys for the committee to hire staff which would be a departure from its regular kind of work.

I'll give you another example. When the Municipal Law Committee ... when the House activated the Municipal Law Committee to examine the ward system, that committee, before it undertook its activities, its inquiry into the ward system, presented a budget to the Board of Internal Economy, a detailed budget including the travelling and so forth, reimbursing of members, per diem and so forth. And that had to be approved by the Board of Internal Economy.

**Mr. Strelieff:** — But, Bob, why wouldn't the committee have to come back to the board in Mr. Anguish's situation? Why?

**Mr. Vaive:** — My feeling is the committee would be carrying on an ongoing activity of its mandate.

**Mr. Strelieff:** — But a department would have to come back as well to get extra approval for funding, why not the committee? Because it has statutory authority?

**Mr. Vaive:** — If you extend this, you know, the logic of this, I agree like maybe the committee would have to go back to the board. Now I've been here two years and I haven't encountered this, but that could conceivably be the case. I don't know.

**Mr. Muirhead:** — It would happen if you started having

all our meetings when the Assembly is not sitting, then it would get to be an issue. But usually the meetings of this committee has always been when the legislature is sitting and there is no per diem.

**Mr. Streliaff:** — From my understanding, if it has statutory authority, that's the reason why it would not have to go back to the board because it has statutory authority for carrying on its business.

**Mr. Swenson:** — My understanding is like Doug. All the standing committees of the legislature whether they are active or not have that authority. And if the ag committee and others that have been dormant since before the First World War or whenever wish to be activated, they could go out and hold public meetings and do all sorts of things when the House wasn't in session. And it has to be paid for and it's totally legitimate and quite frankly sometimes the public wonder why we don't. And so the board would run into some fundamental problems. I mean what we have here is tradition and nothing else.

**Mr. Anguish:** — Yes, I can see if all the committees all of a sudden became active — and I don't know why we have some of these committees that are not active — I could see the Board of Internal Economy at some point in the future saying no, but I'm not sure they have the right to say no.

Like if some government in the future — and it certainly wouldn't be the current government mind you — but some government in the future at some time long in the future when we're all gone, long time in the future, some Board of Internal Economy could stifle the democratic process by not allowing the Public Accounts Committee to function.

**Mr. Streliaff:** — Gerry, how does this work? You've come across these kind of things all the time. When an organization has statutory authority, what's the implications?

**Mr. Kraus:** — Well the implication, of course, is that if you decided to spend instead of 91,000 . . . well your original estimate was 91,600 for 1991 and you only spent 60,747, so they didn't spend 30,853. But had they decided to spend \$150,000, there's nothing that would have prevented me from passing the payment as long as it was properly, duly authorized by Legislative Assembly Office; we would pass it.

In other words, the legislature isn't specifically setting the dollar limit on how much can be spent. They're relying on the Board of Internal Economy but . . .

**The Vice-Chair:** — As I interpret it then, the Public Accounts Committee, that what's in here has in fact happened, that the Public Accounts Committee shall have it even if there was disagreement from time to time about what tasks are necessary to be performed after consultation with the Board of Internal Economy.

**A Member:** — If the committee chose to do something.

**Mr. Johnson:** — Since it's statutory that says it's there. The fact that whether it's being used or not has nothing to do

with what the statement says. Anybody want to change the statement? The budget is there. The funds are budgeted. Whether other restrictions — be it policy or Board of Internal Economy or practice — restrict the expenditures, what is stated here is that it's there.

**The Vice-Chair:** — just on this, is there any concern with the way that this sentence is stated there?

**Mr. Anguish:** — No, I don't have so much concern with the way the sentence is stated, I just don't understand the authority of the committee, I guess. I had been under the impression that maybe the Board of Internal Economy may have some control over the committee. And I don't think that's right that the board of internal control should have control over the committee.

**Mr. Kraus:** — Mr. Chairman, I think though, the other situation may not have been as desirable. Before it was the Board of Internal Economy, I assume it was cabinet itself through Treasury Board that set the budget. And then so what you have now is better. You're going to be subject to someone in terms of setting your budget, I believe. I see where you always want to make representations, and you may deserve more. But someone is going to oversee that, and it's probably better what you have now than to have the Treasury Board.

**The Vice-Chair:** — All agreed on that one?

The Public Accounts Committee shall have meeting space provided suitable for public hearings and meetings.

Agreed.

Sufficient staff should be provided to the Public Accounts Committee to assist its members to carry out their mandate in a productive effective manner.

Well I agree with that. I agree with that. Whether we get it or not is something else.

**Mr. Anguish:** — Then go back to the budget.

**The Vice-Chair:** — I feel like this guy in the Goodyear ad — come on, people, work with me on this one.

Does anybody disagree with that statement, any strong . . . (inaudible) . . . comments?

**Ms. Haverstock:** — Thirty-five?

**The Vice-Chair:** — Yes. Thirty-four.

**Ms. Haverstock:** — No.

**The Vice-Chair:** — Okay. We're agreed on that.

35. The Chairman shall be a member of the official opposition party, who is elected by the Committee at the beginning of the first session . . . and shall serve for the life of the legislature or until replaced.  
If a vacancy occurs . . .



Anyone disagree with that? Any reason to change that, to have the chairman be something other than a member of the official opposition party?

**Mr. Anguish:** — I'm not sure that I totally agree with that. What about the third party, if there was a third party in the legislature? Is there any place in Canada where it would be possible that a third-party member could be elected, or are they all official opposition members?

**Mr. Johnson:** — Well in Nova Scotia the chairman is chosen by opposition, so therefore it could be a private member.

**Mr. Swenson:** — We're all private members. You mean it could be a third party.

**Mr. Johnson:** — Third party or a member that has no party affiliation, whatever that's called.

**The Vice-Chair:** — I don't know of any case where the third party in fact ends up chairing the public accounts committee. I don't recall.

There may be instances of where the official opposition is the chair and where the third party, sometimes referred to as the officious opposition, is the vice-chair, but no case of the third party chairing the committee.

So we're agreed on that? Okay.

Thirty-six. Any comments on 36?

The role and responsibility of the Chairman is much broader than may be indicated by the powers bestowed upon the Chair . . .

**Mr. Anguish:** — Can I ask another question going back to number 35? Recognizing that members were here for the life of the legislature unless replaced, what would happen in a case where a third party in the legislature during the term of that legislature becomes the official opposition?

**The Vice-Chair:** — You're thinking of a lot of by-elections here?

**Mr. Anguish:** — Well it wouldn't necessarily all have to happen through by-elections, but it's technically possible to happen.

**The Vice-Chair:** — And it has happened or has it? Did it happen here? No.

**Mr. Muirhead:** — Well it happened in '78 only to become . . . (inaudible) . . . In '78 the Liberals . . .

**Mr. Anguish:** — Was it in '78?

**Mr. Muirhead:** — In '76, sorry.

**Mr. Anguish:** — So what happens in the committee situation like that? What happened then?

**The Vice-Chair:** — No, they retained . . . they had the same number of members but the Liberals retained the official opposition status. Yes.

**Mr. Muirhead:** — I think they retained . . . (inaudible) . . . I guess it's never that way in Saskatchewan.

**Mr. Anguish:** — I guess we won't deal with hypothetical situations. Let's just go on and forget it.

**Ms. Haverstock:** — We'll deal with it when it comes up during this term.

**Mr. Anguish:** — Well I can't wait for the debate on that one in the legislature.

**The Vice-Chair:** —

36. The role and responsibility of the Chairman is much broader than may be indicated by the powers bestowed upon the Chair and the success of the Committee often rests with the Chairman and is a result of the effectiveness of the Chairman.

There are some additional powers bestowed upon the chair. I think that in the appointment of the auditor the chair is to be consulted, I believe is the right word, in terms of the appointment of the auditor. So in that the statement is a truism, at least in that sense, that powers of the chairman go beyond that of the authority just vested in the chair of the committee.

**Mr. Swenson:** — Just so we know we can push it to the limit?

**The Vice-Chair:** — That's right. Any previous comments on that section?

**Mr. Muirhead:** — Can I suggest that maybe we should be stopping and in time we pick our new dates, so we could be beyond our 5 o'clock limit now.

**The Vice-Chair:** — I agree.

**Mr. Muirhead:** — We're not going to get them all done . . .

**The Vice-Chair:** — There's about 20 of these left and . . .

**Mr. Muirhead:** — We're half done; there's 35 left.

**The Vice-Chair:** — And we may want to review some of the comments that Kelly/Hanson has made. The suggestion has been made that we look for another date for a meeting to complete this.

**Mr. Chairman:** — It looks like we're going to need about one day to clean this thing up so the suggestion has been made that we meet one day prior to the House coming in. Now, if anyone could enlighten us on that. Is there any preferences? Let's put it that way.

**Ms. Haverstock:** — What is required of us? I'm sorry but I'd like to know what it is that's going to happen with this when we're finished with it?

**Mr. Chairman:** — We'll try and correlate any changes that we've made to it for updating ourselves and I would expect we would then inform this organization of how we've updated ourselves. And we would also want to

include, I would think, some report to the Assembly on the fact that we have updated.

**Mr. Vaive:** — And try to draw a draft mandate, a written, formal mandate, of the committee based on these discussions. And then the committee can consider that.

**Ms. Haverstock:** — So it really would be of great value if we did this in the not too distant future so that the information could be collated. And we could get together again and agree with what has been put in printed form on our behalf.

**Mr. Anguish:** — The value I see in going through this exercise is that we're getting along quite well together now and that might not always be the case. And down the road, if you have a set of guide-lines to follow that we've agreed to, I think we have a much better chance of staying on the focus of the role of the committee rather than the partisan nature that we can sometimes get into.

And the sooner we do this the better. And I would expect that the Clerk or someone will write down what it is that we've decided on today and we would review that and finally make a report to the Assembly as to this is what we see as our role and how we function as a committee. So the sooner we do that the better. Once we start getting back into review of *Public Accounts*, review of the auditor's report, we have the tendency to get back into the heat of the battle, so to speak. And so I think it's important that before we get into those documents, that we decide on our role and how we want to conduct ourselves as best we can.

**Ms. Haverstock:** — Then I would suggest April 15.

**A Member:** — Easter this year I think is the following week, isn't it?

**Ms. Haverstock:** — Easter Friday is the 17th and Monday is the 20th. Other than that, the week of . . .

**Mr. Van Mulligen:** — It's got to be before Easter.

**Mr. Chairman:** — Wednesday tends to be a caucus day and caucus-related things, at least in my experience. We might be better off with a Monday or a Tuesday.

**Ms. Haverstock:** — Okay, the 30th is fine.

**Mr. Chairman:** — Unless we can tie it in with everybody's sort of existing caucus schedules or something like that, you know, if everybody's coming down anyway.

**Ms. Haverstock:** — Monday the 6th would be fine.

**Mr. Muirhead:** — I haven't got a free day that I could do it before the 13th of April.

**Mr. Serby:** — April 7. Is there any opposition to April 7?

**Ms. Haverstock:** — That would be fine with me too.

**Mr. Van Mulligen:** — April 7. You're not here on the 7th?

**Mr. Chairman:** — I'm told there's a Regulations Committee that day.

**Mr. Van Mulligen:** — Would that affect anyone here?

**Mr. Chairman:** — I don't know. Does that affect anyone?

**Mr. Anguish:** — Is the week after the 8th and 9th available?

**Ms. Haverstock:** — The week . . .

**Mr. Anguish:** — The week after, the week between 13th through 17th?

**Mr. Muirhead:** — Thirteenth through seventeenth.

**Ms. Haverstock:** — I give a speech to a national group on the 14th. I can't do it then.

**Mr. Van Mulligen:** — The 13th?

**Ms. Haverstock:** — The 13th would be a major hike. I'm at the north end of the province speaking Sunday.

**Mr. Chairman:** — Me too. After three days in Prince Albert I'm not going to feel like coming to Regina on the 13th.

**Mr. Van Mulligen:** — How about the 6th?

**Mr. Chairman:** — Spring policy convention.

**Mr. Van Mulligen:** — The 6th, does anyone have any problem with the 6th or the 7th?

**Mr. Muirhead:** — I haven't got a day that I could be here until the 13th. Every day until the 13th of April.

**Mr. Van Mulligen:** — You're gone until the 13th of April?

**Mr. Muirhead:** — I'm not gone, I'm just . . . every day is booked till the 13th.

**Mr. Van Mulligen:** — Oh, I see.

**Mr. Anguish:** — What do you have in that week of the 13th, Lynda — anything?

**Ms. Haverstock:** — The 13th would be a problem. The 14th I give a speech to this congress national — whatever it is. And I'm coming to Regina the evening of the 14th; I have to be here in the evening. So I could be here on the 15th or the 16th.

**Mr. Anguish:** — And the 15th's not good for you?

**Mr. Chairman:** — No, I'm just saying that tends to be . . . but maybe it isn't. I don't know when our caucus . . .

**Mr. Muirhead:** — Lynda said the 16th. If people are in for caucus the 15th, the 16th we'd all be here for the 16th. Well you and I, we'd just drive in anyway.

**Mr. Chairman:** — Yes, it's no big deal to me.

**Mr. Van Mulligen:** — The 16th is okay?

**Ms. Haverstock:** — It just means I go from Regina to Saskatoon to Regina in a day. I have to be in Saskatoon on Wednesday the 15th. I could be there if I'm here for the day, on Wednesday. I'm in Regina on the evening of the 14th. It doesn't make any difference to me.

**Mr. Muirhead:** — Is there anything wrong with moving it to the 20th or 21st then?

**Ms. Haverstock:** — Well that's Easter, Easter break for people's kids.

**Mr. Van Mulligen:** — Also there might be other things happening on the 20th or 21st that you're not yet aware of that we'll be made aware of one of these days. Who knows?

**Ms. Haverstock:** — Why would the legislature open on the week that kids are home from school?

**Mr. Van Mulligen:** — Well, I don't know.

**Mr. Anguish:** — Planning, executive planning.

**Mr. Muirhead:** — For 14 years we've always been in here in the month of April, and March, and February.

**Mr. Anguish:** — Oh, now be careful. That's not quite historical fact, Gerry.

**Mr. Muirhead:** — But not in December, just in the fall.

**Ms. Haverstock:** — The 16th?

**Mr. Anguish:** — Well what about the 17th on a Friday?

**Ms. Haverstock:** — That's actually Easter Friday.

**Mr. Chairman:** — That's Easter Friday. What about the 15th then?

**Mr. Anguish:** — What's the problem with you the 15th, Lynda?

**Ms. Haverstock:** — It's great. The 15th would be wonderful.

**Mr. Van Mulligen:** — Provided we start at about 10 o'clock or so.

**Mr. Chairman:** — We can start at 9 o'clock if you want to. I don't care.

**Mr. Van Mulligen:** — I'd rather start late because I've got a commitment earlier in the day.

**Mr. Chairman:** — 10 o'clock, 15th. The agenda will be then finishing of the items and the correlation of a mission statement and our mandate.

**Ms. Haverstock:** — We'll go from 10 to 5?

**Mr. Chairman:** — From 10 to 5. Finish the items and a mission statement, our mandate.

**Mr. Van Mulligen:** — Can I just say that we don't know, but it's possible that the government caucus may decide to sit on that day. We've had no indication of that, but it could happen. And if that's the case then we'll have to . . .

**Mr. Chairman:** — We'll call it off.

**Mr. Anguish:** — Could I suggest that we give a summary of what we've agreed on so far, before the next meeting.

**Mr. Vaive:** — Well it will likely be even in the minutes. I'll draw up the minutes.

**Mr. Anguish:** — Okay.

**Mr. Vaive:** — I'll outline what was adopted . . .

**Mr. Anguish:** — And we'll try and finish off this document.

The committee adjourned at 4:50 p.m.