

STANDING COMMITTEE ON PUBLIC ACCOUNTS

April 22, 1992

The Vice-Chair: — Call the meeting to order. There being a quorum, we can proceed. The agenda that was distributed suggests, no. 1, that we resume consideration of the review of *Guidelines for Public Accounts Committees in Canada* and comparative jurisdictional implementation survey. There's also a suggestion that we deal with some notes on mandate and operating principles and practices; and then no. 3, mandate statement; and 4, operating principles and practices statement.

In addition thereto, let me just say that the chair, Mr. Swenson, will be somewhat delayed, but he hopes to join us later.

Also the auditor has a special report that he wants to table with the committee, and it can be distributed. My suggestion is that we move it towards the end of the agenda unless, you know, it's up to members but that we move it to the end of the agenda and deal with it today if we can or some other day — whatever you think is appropriate.

The Clerk advises me that item no. 4 on the agenda was not distributed and that will be distributed to you at this time.

Having said all that, can we resume with the consideration of the *Guidelines* and the implementation survey? And if I remember correctly, we were proceeding through the survey in a point by point fashion, and we had left it at . . . we had finished no. 36.

Mr. Vaive: — That's right.

The Vice-Chair: — And we're now dealing with no. 37 which, if you'll notice, is exactly the same as 38. There's a redundancy there.

And the statement is just simply that:

The Vice-Chairman shall be either a member of the official opposition party or the government party. The Vice-Chairman shall be elected by the Committee at the beginning of the first session of Parliament and serve for the life of the legislature or until replaced. If a vacancy occurs, a new (Vice-Chair) shall be elected immediately.

Anyone see any problems with that statement? Agree with that?

A Member: — Agreed.

The Vice-Chair: — Okay. If everyone's agreed with that . . . I don't remember the process before. I don't think we had motions. If there was agreement, then we simply moved on. Okay on that statement there's agreement.

39. The Steering Committee shall be established at the Public Accounts Committee's first meeting. Members on the Steering Committee shall include the (Chair) and one member from each party caucus.

Maybe just a note on that. We've never really had a formal steering committee struck as such. The steering committee of the Public Accounts Committee here has been the chair and the vice-chair, primarily because we've had two parties the last number of legislatures.

So if there has been a steering committee it's been an informal one, and sometimes specific tasks are delegated to the chair and the vice-chair to resolve in consultation — things such as setting the agenda, sometimes providing a draft of a report to the Legislative Assembly when hearings are to be held, and the like. I don't know if we need to formalize it any more than that or not.

Mr. Muirhead: — I was of the view that we still just have the two official parties.

The Vice-Chair: — Yes.

Mr. Muirhead: — There's no need to change the party language.

The Vice-Chair: — So I don't know if there's any need to . . .

Mr. Muirhead: — Two people are better than four or five or something like that because only two has to get together then.

The Vice-Chair: — So our guide-lines might say that the chair and the vice-chair will act as a steering committee for the committee.

40. The role of the Steering Committee is to review sensitive documents and to monitor the progress of Committee work.

Any thoughts on that?

41. The Steering Committee should meet at the call of the (Chair) and hold all its meetings *in camera*.

42. The Steering Committee meetings shall be held *in camera*. Minutes of these meetings may be kept at the discretion of the (Chair) and if kept would be distributed only to Committee members.

We don't have a formal steering committee. I don't know if we need a formal set of directions as to how the . . . We set the agenda; we do certain things. Does anybody have any problems, like if 40, 41, and 42 are set down as guide-lines for the steering committee of the chair and the vice-chair? No?

The auditor asks about setting the agenda. That's basically done at the request of the committee. It's never been a formal function of the . . . We could add a note to these "guide-lines" to the effect that the steering committee may assume such other responsibilities such as setting the agenda as may be determined from time to time by the whole committee.

The auditor asked if the steering committee decides which witnesses will be called. No, the process that's

taken place over the last number of years is that the chair and the vice-chair sit down to review which departments they would like to have called. And usually that has been at the request of the opposition, but the government members may well want to call certain departments as well.

And so it's been a matter of the chair and the vice-chair agreeing that we'll call X departments and that will then be the agenda that's put forward to the committee. The committee agrees to that, but the committee reserves the right to call any other witnesses or departments that they may wish to call.

Mr. Strelloff: — How does the department know who to bring? Who decides that?

The Vice-Chair: — Well that's a good question. Basically the call goes out to the department. The deputy minister is, as I understand it, the deputy minister is encouraged to attend along with any such other officials that he feels may assist him in the discharge of his obligations here. I'll get to you in a minute, Gerry. Okay, Gerry.

Mr. Muirhead: — Well I was just going to say that I can't understand what we've probably kind of done. After that first meeting the steering committee, which is chairman and vice-chairman, runs the agenda kind of by the committee and the people disagree; we talk about the issues. You have your input, because anybody has the right to call anybody anyway. It's more or less the order that you're doing it, but I've seen that get changed just on the spur of the moment here. There's somebody's called and then the department gets back to the chairman and says it's impossible for us to attend that. That's happened and we've had to change the . . . That's always been left pretty flexible, but it usually ran per schedule.

The Vice-Chair: — No, I agree.

Mr. Muirhead: — . . . the majority of the committee can call anybody.

The Vice-Chair: — One of the things that we talked about earlier too was that we would try to spend more time with the auditor in review of the comments that he had to make with respect to specific departments, with a view to assisting the committee to determine which department it felt it should be calling. So my guess is that, notwithstanding what we said about a steering committee, it may well be that the committee itself will be assuming a larger role in the discussion about which departments to call.

You know, hitherto it's been pretty much a case of the chair going through the auditor's report in consultation with the other members of the committee and trying to figure out which departments might be called. Trying to find out from the auditor which departments . . . or where there's been progress made on items subsequent to report in . . . you know, subsequent to his report. But we agreed that we would have more discussion in the committee itself, prior to calling the departments in, about the auditor's comments with respect to departments. So that my guess is that the committee will be playing a larger role in setting the agenda.

Mr. Kraus: — I was just going to say that I recall well from '82 to '86 that the committee spent a little more time going through the report with the auditor and ourselves too, I guess. And on occasion, if we were able to explain that something was resolved, you might decide that, well, if that was all you were going to call the department in for, you might not.

And then as time progressed, it seemed that there was less discussion amongst the whole committee with the auditor and ourselves, and it was decided more between the vice and the chair. But you may want to go back to the other for a while and see how it works.

The Vice-Chair: — Yes. I think that's the feeling that we got, that the committee would be spending more time in discussions with the auditor and yourself, prior to departments, to any departments, being called to determine which departments might be called and what lines of inquiry you wanted to pursue with the particular department.

Mr. Kraus: — If it's done *in camera*, then I feel that I can on occasion, I might say, well I think this department probably does deserve to be called in. Or as in other cases, I might try to defend them and say, well they are actually doing a better job.

Mr. Strelloff: — Mr. Chairman, in this upcoming report, there are some chapters that don't focus on a particular department, and we may need to discuss who to call in to get explanations. There's some government-wide issues, and it's not particularly related to a department of justice or Education. It relates to, sort of, government-wide management. I'm not sure who you should be calling in to discuss those kind of issues. That'll be something you'll have to discuss next week or the week after or whenever your next session of Public Accounts Committee meetings are.

And it may be a function of the steering committee to somehow meet to discuss who would be the best people to bring in to talk about these issues. It may be the deputy minister to the Premier or the president of the Crown Investment Corporation or the deputy minister of Finance or all three.

The Vice-Chair: — That's a good comment. I'm not sure. In the past, my experience has been that the whole committee has had a great deal of involvement in discussing the introductory chapters of the auditor's report and the general comments and has pretty much claimed ownership of that discussion. The steering committee has had very little involvement in guiding that discussion, other than in trying to resolve log-jams that occur from time to time.

I don't know if we need any more discussion on steering committee. I think that it's fair to say that what they suggest here are not inappropriate guide-lines for the steering committee here to discuss, and there may well be other activities that we may be undertaking from time to time.

I might point out too that steering committee has far more

relevance in a situation where you have three parties operating. And the amount of negotiation and discussions tends to become more complicated because you've got three parties or more that need to be consulted, as opposed to two individuals. But we may get into that too, sometime — who knows.

43. Meetings *in camera* shall be held by the whole committee to:

- brief members on the subjects the Committee will review;
- draft and approve the Committee's Reports;
- discuss personnel matters; and
- plan strategies regarding Committee's relationships with other committees and key leaders in the Legislature.

I think the first one, "brief members on the subjects the committee will review," we've traditionally taken the approach that the auditor will brief us, and the comptroller will also add comments about departments that we're going to hear. And they will brief us on . . . or the auditor will brief us on the comments that he has in his report, any further comments that he might have respecting progress, and the comptroller might have too, about progress in that department on the things that have been reported before calling the witnesses in and opening up to the public. And it's my feeling that that has served the committee well and has served the public well and that we'll want to continue to do that.

Drafting and approving the committee's reports — I think that's a hit-and-miss proposition if I remember correctly. Sometimes we do that *in camera* — parts of it's done *in camera* — and sometimes these reports are just received and dealt with in an open meeting, or aspects of the report are dealt with in an open meeting.

Mr. Streliaff: — Mr. Chairman, usually the report is finalized in a public meeting; the details are worked *in camera*.

The Vice-Chair: — I can't remember, like, what we did on this last round. Did we hold our meetings *in camera* discussion? They were public? Anybody have any thoughts on that?

The rationale is that a draft is a draft. And if members are reviewing comments that are a sensitive nature that may give offence but are only a draft, not necessarily the committee's position, is it appropriate to discuss that in public? If those comments ultimately do not become part of the committee's report, what purpose will have been served by discussing them publicly? I think that's a legitimate question.

Does anybody have any problems in taking the point of view that we should be drafting and approving the committee's reports *in camera*, recognizing that the final draft of the report will have to be approved by the committee and that members will certainly have an opportunity to make comments publicly in the committee about the final draft of the report; recognizing that the committee reserves the right to move into public consideration of anything that it does, notwithstanding

the guide-lines? Does anybody then have any reservations about that — we should meet *in camera* to draft and approve the committee's reports?

Mr. Sonntag: — I certainly don't. I would concur with the comments that are in here. I think the one thing that I would appreciate from that is that it allows a lot of freedom of speech, and also the non-partisanship. I think that that's something that is, I think, important to, first, to myself and then secondly, I think, to the general public as well, that the committee's report is as non-partisan as is possible. And I think that is very conducive *in camera*. It certainly makes it very conducive to that; that's for sure.

The Vice-Chair: — "Discuss personnel matters;" I think that stands to reason that personnel issues are not ones that are discussed publicly. There may be some personnel items relating to departments that we're discussing but I think it's more a case of the committee Clerk or if there's some other committee personnel or legislative personnel that we're concerned about that have a bearing on the committee.

"Plan strategies regarding committee relationship with other committees and key leaders in the legislature." I think that it's a legitimate exercise that if we're to be discussing how we might, oh, for example, encourage the members of the Legislative Assembly to adopt a certain point of view with respect to Public Accounts or our workings, that we may want to form some strategy as to how we convey our remarks to our colleagues on both sides of the House, and that we may want to hold such discussions *in camera* as to how we go about doing that. I think that's a legitimate exercise. It doesn't necessarily mean that'll always be the case, but we can certainly do that.

Anybody have any . . . is there any objection to the comments that I've made here or the guide-lines about meetings *in camera* at all? Does anybody have any objections?

Mr. Serby: — Just a comment, Mr. Chairman, and it's in respect to a matter that we dealt with during the last sitting where we came into camera to discuss a legal issue. And I don't know if it's covered in the four points that are here or if it needs to be included in this section here at all.

Particularly under . . . maybe in the area of discussions regarding personnel matters, it needs to be in there, and or legal . . . or is it covered in another section then?

The Vice-Chair: — Yes, in 44 and 45. And particularly 45, it says that:

In camera hearings should only be held in instances when evidence of a particularly sensitive nature is given.

Mr. Serby: — Okay. So it's covered further on then.

The Vice-Chair: — Yes. Can we leave 43? Is 43 agreed to?

44. Public Accounts Committee hearings for taking testimony should be open to the public and press, however, *in camera* hearings shall be

allowed at the discretion of the Chairman.

The question: should that be at the discretion of the chair or discretion of the committee?

Mr. Anguish: — The committee.

The Vice-Chair: — I think so. The committee as well.

Is that agreed then, that *in camera* hearings should be allowed at the discretion of the committee? Agreed.

45. *In camera* hearings should only be held in instances when evidence of a particularly sensitive nature is given.

I don't know how you'd define that. Some people might say you should only do it when it's an insensitive nature. But I don't . . . again I don't know how you define that, and I guess that's something that the committee will have to define as it goes along. But is there any problems with the statement per se? No? Is that agreed? Agreed.

Mr. Harper: — I just have a bit of a problem dealing with that. I would suggest then it would be only a sensitive nature. Now I would have to assume that that sensitivity would be able to be determined by the committee?

The Vice-Chair: — Yes.

Mr. Harper: — Okay.

The Vice-Chair: — Under guide-lines. Do we have comments on that?

A Member: — Yes.

The Vice-Chair: — What page?

A Member: — 10.4.

The Vice-Chair: — In the *Guidelines*, chapter 10.4 talks about *in camera* hearings. It says:

In camera hearings should only be held in instances when evidence of a particularly sensitive nature is given. Such instances may include:

- when dealing with matters under police investigations;
- where public hearings would constitute an unreasonable intrusion into the privacy of individuals;
- when the evidence could impact upon the competitive position of a company; and
- when dealing with matters that could affect national security.

I don't know if those need to be in our guide-lines, but we can certainly refer to those and that's . . .

Mr. Harper: — Much of this could be expanded upon,

like the will of the committee if the committee felt that there was some issue to be discussed that was of such sensitive nature that the need for the committee to go *in camera* could be done . . .

The Vice-Chair: — Yes. But the committee tends to . . . my experience is the committee tends to be sensitive to that point. It really doesn't benefit the government members any to say, well this particular issue is going to be embarrassing so let's call it a sensitive one and we'll move it in behind closed doors, because that's the kind of thing that tends to alert the media and the press to ask questions about why are you going behind closed doors on that particular item. So there's a real encouragement here for government members to use this section and to go *in camera* very judiciously, and not just to do it because something might be embarrassing.

So is that agreed then? We did agree. 45.

46. (The Provincial Auditor) or his representative shall attend all Committee hearings, except where the Committee or Auditor feel the circumstances do not require his presence.

I can't remember any instances where he hasn't attended. Anyone have any feelings about that? Gerry, you concur with that?

A Member: — Yes.

The Vice-Chair: — Anybody see any situations in which we may not want the auditor in the committee? The auditor tells me that there is the odd occasion where we've moved *in camera* to discuss something with the department where we've . . . the auditor also has not be present or is asked to leave. Can we agree with no. 46? Agreed. Okay.

47. The committee shall have made available meeting rooms in which to hold hearings and meetings, in or nearby the legislative buildings.

I guess that's agreed.

Just on that, I don't know if it's dealt with anywhere else, but one of the things that the committee has never done is to hold any meetings off-site, that is to say away from the Legislative Building.

There have been instances that I can think of where we've had discussions on certain issues and we've called people in from some distance away, sometimes relating to the operation of the pulp mills and the logging operations as an example, where people in other parts of Saskatchewan might have asked: well, these people are displaying a remarkable ignorance about what it is that's happening here, and why don't they come out here and see for themselves what this is all about.

And so I'm just raising the question. Can anybody anticipate sort of situations in which we might want to meet away from Regina?

Mr. Muirhead: — Yes, I can see a point where we may want to in the month of May. I'll be busy seeding; we

could have one in Arm River some morning.

The Vice-Chair: — Right.

Mr. Muirhead: — It can be in my shop or something.

The Vice-Chair: — Are there issues that might encourage us to go out from here or can we take the point of view that, you know, that this is the place where all these issues are discussed and people should travel to here. Or can you anticipate times that the committee should actually go out and see for themselves how something is working and operating.

Mr. Muirhead: — I guess, Mr. Chairman, the committee could, under special circumstances, have a vote here and say, well okay, we think it's absolutely necessary to do it and we can still do it anyways. Say something came up that you had to go to Saskatoon or some point. But leave it as is. It would still be open if some emergency did come up that it's necessary to meet someplace else.

The Vice-Chair: — Yes.

Mr. Serby: — It would mean not being available to the committee.

Mr. Muirhead: — Yes, the committee can vote it anyway, but why would it ever happen, I don't see why ever.

Mr. Sonntag: — There's nothing precluding us from doing that, is there?

The Vice-Chair: — The Clerk indicates that most other legislatures require . . . the committees would require the approval of the House to meet beyond the precincts of the Legislative Building. We're not sure what the rule would be here.

But I don't think there's any disagreement of 47, but we can add to it and that the committee can meet outside of the Legislative Buildings if it sees the need and that's approved by the Legislative Assembly in accordance with the Legislative Assembly.

Is that agreed? Agreed.

48. A quorum shall be required at Committee meetings and hearings only if a vote is to be taken.

That's the practice here. Unlike other committees where substitutions are allowed, we don't allow substitutions on the Public Accounts Committee. The reason for that is that we want to encourage the members to develop a body of knowledge and appreciation for the job that has to be done. But recognizing that it's sometimes not possible for all members to be here at one point, we've taken the position that hearings and discussions in the committee can proceed. But when there is a vote to be taken, there should be a quorum, but the hearings themselves, that a quorum need not necessarily be there to carry on with the work.

The Clerk points out that the rules of the Assembly state that:

The presence of a quorum shall be required whenever a vote, resolution or other decision is taken by a committee, provided that any committee, by resolution, may authorize the Chairman to hold meetings to conduct hearings and receive evidence when a quorum is not present.

Although we've practised this, he's pointing out that we haven't done the proper bookkeeping on this and that we need to have a resolution of the committee if you in fact agree that we should be continuing on with this practice. We should have a motion of the committee to that effect.

So my question is, do you agree that we should continue on with this practice; that is that you don't have to have a quorum to carry on with the hearings but you should have a quorum for votes obviously?

I might say that we've also taken the position in the past that notwithstanding quorum, there is a further understanding that the committee will not proceed with hearings without a quorum or a quorum if there's no one present from the opposition side or the government side, whatever the case might be.

You can include that in the motion. I don't know how you'd word that.

Now 10.7, the *Guidelines*:

A good rule to follow is to allow Committee proceedings to be conducted as long as there is at least one member from the governing party and one from the opposition parties present.

I agree with that. I don't know if you want that in the motion or do we just follow it as a good rule.

Mr. Sonntag: — Is this a motion that will be required every time this committee sits or will it just be . . .

The Vice-Chair: — It's a blanket motion for the life of this committee, the life of this legislature.

Mr. Serby: — Then my question, Mr. Chairman, would be, what would distinguish then this committee from the sub-committee if you only require to call the Public Accounts hearing with a member of each party present? You could in fact conduct the Public Accounts meeting with just the chairman and vice-chairman present.

The Vice-Chair: — Yes.

Mr. Serby: — And I guess that would concern me somewhat, that we would be conducting the business of this committee with the least number of two people involved in conducting these hearings.

The Vice-Chair: — The Clerk is saying you could build further things into the motion about that you've got to have X number from each side present.

Let me just say that in my experience that if the chair and the vice-chair were the only ones to be here sort of holding hearings, that they would sort of be doing some

work on the other members of the committee, raising some questions about their interest in the proceedings.

Mr. Serby: — I appreciate that, but I guess maybe what could be said about this is that rather than indicating that . . . I just want to read this again here. It's saying that:

If the Committee is holding hearings to take evidence or meetings to discuss matters a quorum is not required.

I guess I'm simply suggesting that maybe a quorum should be required to proceed with the holding of hearings. And I throw that out for discussion and your experience and involvement in the Public Accounts Committee. I expect that you haven't held a meeting where you've only had a couple of members present, or have you?

The Vice-Chair: — No, there's been the odd time where a meeting has started and we didn't have a quorum, but we were able to proceed with hearings — not very frequently, I might say infrequently. And that's simply because some members couldn't be there or couldn't be there until later on. But there were people from both sides, and we agreed that we would carry on rather than holding things up for people that couldn't be there at that immediate moment.

There have also been meetings where we've started with a quorum, but because members are called away or they have to go get some files, that sometimes you end up the hearing's going on. And at some point you find that you're without a quorum. And the rationale is that, well should we then sort of close down the meetings, send witnesses home or should we carry on? And as long as there's no votes that are being taken or decisions being made, the hearings are an opportunity for those that want to question to put the questions, and those that want to hear the answers for them to be there, then why not continue?

Mr. Muirhead: — When the legislature is sitting, there's never a problem usually with a quorum. And then when it's not sitting, we likely won't be having a meeting unless it's agreed upon it's going to be there because it says right here Saskatchewan, in the explanatory notes there, that a meeting usually does not start without a quorum.

I'd have a little problem in starting a meeting if there wasn't a quorum to start it, and if somebody had to leave to go some place or whatever, go back to the office, you'd naturally continue on. But if you knew there was a vote being called you'd get a quorum in this building. But I wouldn't like to have a meeting starting if you knew there wasn't a quorum in this building. So you might . . . I think that's written in there; meeting usually does not start without a quorum. Probably that's why it's there.

The Vice-Chair: — There may have been one time in the last four years or so that we've started without a quorum, and again it was a case of the two sides recognizing this and deciding to start in any event because the people who . . . I think we were carrying on with questioning of a department, and the people who wanted to ask the questions were there, and we knew that we would soon be getting a quorum.

Mr. Muirhead: — And maybe chairman knew there were two people in their offices or whatever and started. The only time you're ever going to run into problem here is when the legislature isn't sitting, like we are now.

Well somebody phoned my wife about this being . . . are you sure you can be here to make sure we're going to have a quorum. Well that's common sense if you're going to call a meeting when the legislature isn't sitting. I don't know if that was you Robert or not but somebody phoned.

Mr. Vaive: — Our office.

Mr. Muirhead: — Pardon? Yes it was your office anyway.

Mr. Vaive: — Phoned all members.

Mr. Muirhead: — Right. So they phoned to see if they were going to have enough. We wouldn't have went ahead if we weren't going to have quorum. But I don't see it as a problem.

The Vice-Chair: — It hasn't been any big problem like in terms of actually meeting without a quorum. It hasn't happened very many times. And the odd time that it's happened, to my mind it hasn't been inappropriate, and it's been done with both sides here. So that the rule that we've practised has worked for us. Personally I think it makes sense that we carry on with that.

Mr. Serby: — I guess my question was what distinguishes this meeting from sub-committee meetings, if you could proceed with a Public Accounts meeting with only two members present.

Mr. Johnson: — The rest have been called. Everyone has been notified. Notice has been provided.

The Vice-Chair: — Also a sub-committee assumes, to my mind anyway, that it's a group that has some distinct responsibility, as distinct from the main body or from the main group — some special responsibility. That's not necessarily the case here. Everyone's invited so . . .

Can I then have a motion that it's resolved that the committee authorize the chair pursuant to rule 93(2)

. . . to hold meetings to conduct hearings and receive evidence when a quorum is not present . . .

Provided that a full quorum shall be required whenever a vote, resolution or other decision is taken by the committee.

Someone care to move that?

Mr. Harper: — Moved, Mr. Chair.

The Vice-Chair: — Okay, moved by Mr. Harper. Are you ready for the question? Is it the pleasure of the committee to adopt the motion? All those in favour say aye. All those opposed say nay. Stands.

49. Verbatim transcripts should be prepared for all public hearings and meetings. Verbatim

transcripts should be prepared for *in camera* hearings and meetings at the discretion of the (committee).

It says here the chair, but I think it should be at the discretion of the committee. Is that agreed?

A Member: — Agreed.

The Vice-Chair: — Minutes shall be kept of all committee meetings and hearings — which they are. Agreed.

All motions made at public hearings and meetings should be set aside and dealt with by the Committee later.

What? I don't understand that — reference 10.11. Motions for major items should be deferred to the next meeting to allow members time to think about them. That's legitimate.

The Clerk points out that in the House that you don't discuss a motion unless there's been a couple of days' notice to give members an opportunity to think about the motion. Even under priority of debate — emergency debate — there's some notice that's required to be given to the parties in the House. And there is provision for motions to be made without any prior notice, but those motions have to have the unanimous approval of all concerned. I think the same process is suggested here, although not the details but the same principle, and that is that it's fine to discuss motions but members of the committee should be given a bit of time to consider them, look at them.

Mr. Sonntag: — Mr. Chairman, this might be a bit technical, but then the discussions have been of a technical nature anyway. No. 50. First of all a question. Are the minutes . . . Is the verbatim, is that the minutes of these meetings?

The Vice-Chair: — No.

Mr. Sonntag: — Oh, it's not. Okay.

The Vice-Chair: — Minutes are distinct from the verbatim. The minutes are when you get the blues or when you get the copies, the minutes are in the first pages. Like this is minute no. 10. And it basically lists the decisions that are made by the committee and the major . . . you know, who is present, what the committee did, and what agreements or decisions did the committee reach. Then in addition thereto you then have a verbatim account of the discussion of the committee. So they're two separate things.

Mr. Sonntag: — Are there minutes then also kept of *in camera*?

The Vice-Chair: — It's up to the committee. Normally there will be. The verbatim . . . The minutes of an *in camera* meeting might show that the committee moved *in camera* to consider a certain item. Okay. The minutes will likely record that the committee went *in camera* to discuss a certain item, but it won't record anything else unless there was a decision made by the committee. That

decision then will be recorded.

Mr. Sonntag: — So then I guess the point that I'm raising is no. 50 then isn't inconsistent with that, is it? It says minutes shall be kept of all committee meetings and hearings.

The Vice-Chair: — No.

Mr. Sonntag: — That wouldn't be inconsistent then with what you're saying. Okay.

The Vice-Chair: — Are we agreed then that all motions made at public hearings and meetings should be set aside and dealt with by the committee later?

Mr. Kraus: — It seems to me that I recall that there's been the odd motion, with dealing with a contentious item, that if it wasn't dealt with at the time it seemed like the committee wouldn't progress. Am I . . .

The Vice-Chair: — Would not progress?

Mr. Kraus: — Yes. It seemed to be that there was an impasse, that unless the issue was dealt with, you weren't going to proceed with questioning or something like that. Now that might not apply to all motions by any means, but it seemed to me there's the odd one that becomes pretty contentious.

The Vice-Chair: — That could be, yes. It's not a rule, but it's a guide-line for the committee to take into account.

Sometimes issues can be put in the form of a motion and it might be reasonable to discuss it there at that point because even though the motion hasn't been before the committee, the issue has been before the committee. And the motion then is simply a winding up of the discussion on the issue and need not be put off to some future day.

But if there's some new way of looking at things or some new issue that's being raised by a motion, then perhaps that . . . we should agree that that should then be put off to some later time for discussion, whether it's later in the meeting or to the next meeting and so on. I think that's usually been the practice, and unless I'm mistaken, from time to time members . . . like I've given notice in this committee from time to time and say, look, I'm going to bring forward such and such a motion at a point. So it's not a rule but it certainly is a good practice to carry on. Any further discussion on that? Agreed?

52. Meetings of the Committee shall be held from time to time for professional development purposes.

We're doing that now, so any problem with that statement? No? Agreed.

53. The Committee shall table a report at least annually in the Legislative Assembly.

Are we required by the . . . We're not. I don't know if . . . table a report at least annually in the Legislative Assembly is . . . Does anybody have any thoughts on that? It may well be that . . . I don't know of any circumstance where

that has arisen that you could well have a case in a calendar year in which a report isn't provided to the Legislative Assembly, not because the committee didn't want to but just circumstances prevented that.

Just to point out, when we did guide-line 20, we said:

The Public Accounts Committee shall be required to report to the Legislature annually, have the report debated in the House and have the right to request government to table a comprehensive response to the Committee's report within 120 days.

I guess it has been our practice, so does anybody have problems with that statement?

The next one, 54, we've also dealt with I guess earlier on. What guide-line item was this, 20?

A Member: — Twenty, yes.

The Vice-Chair: — We've taken the position I guess already, even if that particular guide-line doesn't, that the committee's report should be detailed and comprehensive and able to stand on its own, and I guess we've done that.

Mr. Swenson: — Mr. Chairman, where it says Alberta/Manitoba haven't implemented that yet, what form would they take there if it isn't able to stand on its own? Is it brought in conjunction with something else?

The Vice-Chair: — It may well be that their report is nothing but a series of motions and recommendations without any sort of explanation of where these came from or what the discussion was leading up to, you know. So they're devoid of any content except decisions. I don't know though for sure. Whereas we take, and we tend to report on, the context in which our decisions are made, by and large.

Mr. Swenson: — Okay.

The Vice-Chair: — Anyone have any problems with that — no? We'll proceed.

55. The Committee may make references to any reviews of confidential evidence which it has conducted but shall not include the content of such evidence in its report.

And the reference is 11.3.

Occasionally, when the Committee is reviewing a matter it might receive documents which are confidential or hold *in camera* hearings to receive confidential evidence.

In these cases if the Committee determines the evidence is confidential then it would not be appropriate to include this evidence in its reports or make it public in any other way.

Any thoughts on that? I have no problem . . .

Mr. Swenson: — Would that be something like a commercial deal? Is that what . . .

The Vice-Chair: — Yes, or for example, if we *in camera* heard the testimony of a civil servant who is describing certain practices in a department for our information, but in reporting that testimony we might compromise that person's position, then you know we may not want to report that, as an example.

Or again some . . . you know we're privy to certain commercial information or we're told by the Attorney General that look you shouldn't be asking certain kinds of questions because a certain type of investigation is under way, but he doesn't want it made public that an investigation is under way, but encouraging the committee to perhaps not carry on with its hearings into a certain matter because it has implications for the . . . you know, I guess all kinds of situations might arise where that might be an appropriate way to do it. Does anybody have any problems with this statement?

Mr. Sonntag: — Well the only thing I raise on it, Mr. Chairman, is first of all . . . two things, I guess. One is, who determines whether it will be included in a report. I'm assuming that's the majority of the committee. And then secondly, if that is the case, in a situation where it would compromise the government of the day, what would prevent the majority from not allowing that in the report?

The Vice-Chair: — Well . . .

Mr. Sonntag: — Or is that being too . . .

The Vice-Chair: — The majority on a committee can do what it chooses. But again, as I pointed out earlier, it's hardly in the interests of the government members to seek to move *in camera* discussion of items that they say are sensitive but are simply only embarrassing; similarly, to exclude from reports items which might make the government uncomfortable but can hardly sort of in, sort of, public explanation be held out as being confidential.

Because it won't take the opposition very long, that if the government members that do something like that, to point out to the press what it is that the government members are trying to do. And then the government members are then not only explaining what this embarrassing information is all about or what this, you know . . . but also why it is that they're trying to exclude it from the report. So you got not one whammy but two whammies against you.

So government members have to be conscious of public interest. And again my experience in this committee is that if members start to make changes to the process or try in any way to bury or hide items then the press tends to take a very great interest in items in the committee. Yes, there's nothing to prevent the majority to do that, you know, by majority to seek to exclude items from the report.

Mr. Sonntag: — . . . I was curious in what you had to say and I accept that explanation . . .

The Vice-Chair: — There was at least one instance a few years ago where we had a big debate about government members moving motions about excluding stuff from the report and wording things in a certain way, but it just became somewhat of a farce. You know, the media were sitting there watching the committee rewrite the report. And so it didn't gain them anything.

Any further comments? Are we agreed with 55?

56. The Committee may include minority reports in its report to the Legislature.

This is something that we haven't done. Well it hasn't been the Saskatchewan practice but there is an exception to that. It hasn't been the practice in the Public Accounts Committee, but the Clerk points out to me that in 1975 the final report to the special committee on highway traffic and safety on seat-belts went forward to the Legislative Assembly but that report included Appendix G entitled "Reservations" by two of the, it would appear, opposition members who say that they were unable to support the recommendation which calls for legislation making use of seat belts mandatory and gives their reasons for doing that.

So I don't know; it's up to you. If you turn to 11.4 there's a brief discussion. It states that:

Filing minority or dissenting reports will make it much more likely that the work of the Committee will be ignored by government and civil servants. If this happens the effectiveness of the Committee will be reduced.

Any thoughts on this issue?

Mr. Swenson: — Really there isn't much need for it because with this being a public process and any minority view is expressed for anyone that cares to listen.

The Vice-Chair: — The other thing I'd just point out that we do have a form that when the committee reports are presented, where the members of the committee have gotten up and spoken to it and have sought to explain things in the report, they may have pointed out that in their view the report should perhaps include other items. So in a sense then there's a verbatim minority report to the Legislative Assembly. Now that opportunity is certainly there for members to voice concerns about the report.

Mr. Swenson: — I think if you start allowing it, you can carry it to the extreme. I suppose you could come up with a minority report with just about everything if you really wanted to, and then your committee would become so partisan to the point where you might as well shut it down.

The Vice-Chair: — Yes. Minorities like Ms. Murray and I who are of the Dutch background start taking our own sort of particular perspectives on things that are to our own end.

Do I sense then that the committee is of the opinion that minority reports should not be included in the reports? Can I take it that is the opinion of the committee?

Mr. Swenson: — Yes.

Mr. Sonntag: — Are we then accepting it the way it is or what are we saying? Are we saying that we may, that we still may, accept those minority reports, or are you saying that we are in opposition to that statement?

The Vice-Chair: — We're saying we're in opposition to that statement, that we do not include minority reports, which has been the practice here in the committee.

57. The Committee should not include the names of individuals in its reports unless committee members agree that the circumstances warrant it.

I don't think we have . . . I think the only reference in our report is to the members of the committee. If we reported to a department agreeing to do something, we haven't said the deputy minister of such-and-such said this, indicated the department has agreed to, or had agreed or reported.

We haven't included the names of individuals unless there was some commercial transaction, but then it's the company's name that has been identified. Anybody have any problems with that?

Is that agreed then?

58. The (Chair) . . . shall table all Committee reports in the Legislature.

That's been the way it's done here. Usually there's also discussion between the Chair and the Vice-Chair as to . . . In addition to simply tabling it, we may want to . . . we usually have discussion with our House leaders in terms of when we'll have the discussion on that, although it doesn't always work out that way. I think Mr. Anguish last year spoke at great length on a committee report.

But nevertheless, the Chair shall table all committee reports in the legislature. Is that agreed?

59. The Committee shall have effective follow-up procedures to determine if action has been taken to implement its recommendations.

Reference 12.1. It's stated in the guide-lines that the comptroller does a follow-up. And I guess you actually report to us, if I can remember?

Mr. Kraus: — Yes, I do report anything where the committee has made specific recommendations to departments. If they're more general in nature and to the government, I don't generally respond to those. As I've said, you may be encouraging them to amend some legislation. A very contentious issue that's been around — I just use it because it's been there for many years — the spousal or the — I'm sorry — pension for MLAs' (Member of the Legislative Assembly) widows or widowers, whatever.

But generally if it's directed specifically to a department,

if it's something they can act on and should act on, then I'll write a report and table it with the committee.

The Vice-Chair: — Okay. We talked about this earlier and we took the position that the government should respond within 120 days of the tabling of a report — should respond to the report, to the recommendations in the report. At this point, Gerry, you bring a report to the committee?

Mr. Kraus: — Yes, I do.

The Vice-Chair: — Do you think there's any value in having the report go through the Minister of Finance to the Chamber?

Mr. Kraus: — Well again on the issues, the specific issues where you haven't been happy with a department "A" and have suggested they do something and we come back and say they have taken action or they haven't, it tells you . . . it's something that you can deal with specifically and seems to have worked okay in the past.

I'm not so sure about if it's a report that has to address a lot of different issues — like I say, that are broader in nature — then I'm not sure whether I'm the one to even deal with it, quite frankly. You're just asking back through the Minister of Finance. I'm not sure they always could be dealt with by the Minister of Finance specifically. If they're broad enough in nature, they may. They may not really be just his alone.

The Vice-Chair: — We took the position earlier — I forget the exact guide-line item — that the government should respond within 120 days, I believe. I guess it's not necessarily your specific responsibility but it's the government's responsibility which, my guess is, would involve consulting you in probably great detail about many of the recommendations as to what response there should be.

But they may also wish to consult the deputy minister of Finance and others within Finance or within the government as to how it is that the government should respond. And my feeling is that it's fair to ask them to respond to the Legislative Assembly. Our recommendations are recommendations that are adopted hopefully by the Assembly.

Mr. Kraus: — And I suppose it would be quite possible that we end up co-ordinating and putting the report together anyway, given the nature of our role, or my role.

Ten years ago the committee's recommendations were very specific in nature, almost without exception. And we could go to the department and ask them what have they done, and we'd be able to report satisfactorily. I'd say the last three years anyway, four, they've started to broaden it. There aren't as many that I can obtain a response like that for the committee. And so maybe it is more appropriate that it be the government per se that has to provide a report. Now whether it's us again kind of pushing the things . . .

The Vice-Chair: — Yes. The onus is on the Minister of Finance — I suppose the Minister of Finance — to provide

that and bring back . . .

Mr. Kraus: — To put it together.

The Vice-Chair: — And my guess is, to involve you in that.

Mr. Johnson: — This is a committee of the legislature.

The Vice-Chair: — Yes.

Mr. Johnson: — We report back to the legislature. We get our authority from the legislature.

The Vice-Chair: — Right.

Mr. Johnson: — I don't see the connection to the government. They respond to what happens in the legislature. In fact I'm much more supportive of the concept that we get reports back from people that we are as a committee asking to respond and bring things forward to us — from departments, etc., from the comptroller's office, from the auditor — so that if we provide a direction that we get something back on it because basically the study of what we're being asked to do from the legislature.

The Vice-Chair: — Can I just respond to that then. When the committee submits a report to the Legislative Assembly and that report is then adopted by the Legislative Assembly, all the recommendations then are recommendations of the Legislative Assembly. And if one of those recommendations is that the government should respond within 120 days, then the government should be responding to the Legislative Assembly. I have no doubt that that response will then in turn be referred again to the Public Accounts Committee. But my guess is that it should be, you know, it should be the property of the Legislative Assembly.

The Clerk points out it doesn't preclude any additional information that might come to the committee. But again, like when you have a report and it's adopted by the Legislative Assembly then the onus is on the government to respond to the Legislative Assembly.

Mr. Johnson: — At the request of the Legislative Assembly?

The Vice-Chair: — Yes, yes.

Mr. Swenson: — We're now at the point when we . . . (inaudible) . . . no one from Executive Council or part of this committee in my experience with the cabinet is that if it's out of sight it's out of mind sometimes, because you have lots of things to deal with. And if there was some process that the recommendations had to be dealt with by Executive Council you might spur ministers to actually take some of the recommendations and talk to somebody about it rather than sort of osmosis up through the bureaucracy. Am I not right, Gerry?

Mr. Kraus: — Yes, I think you're right, that it might raise the profile of some of the issues and raise the importance of the issues, and it might . . . on occasion there might be some issues that would become more important say to the

senior bureaucracy as well as the ministers. Like it's from cabinet on down through the whole administrative ranks. I'm not saying they don't take this committee seriously, but they can tend to ignore it on occasion, and this might help make it more important to them.

Mr. Strelloff: — Mr. Chairman and members, our office also keeps the recommendations alive if they haven't been implemented. So if you've recommended something specific and it hasn't happened over the last year, we'll put it back in our report so that you have to deal with it again.

The Vice-Chair: — And he does every year. Year after year.

Any further discussion on this item 59? I think we have a follow-up procedure. The process here is that one, the auditor, if things haven't been resolved, the auditor will continue to report on them. Secondly, the comptroller has provided reports to the committee updating the committee on what the department has done subsequent to recommendations of the committee.

We've also taken the approach now that the government should be tabling a comprehensive report within 120 days of the tabling of the report in the Assembly at which point it should respond to the committee's recommendations. And to my mind that's a fairly good process for ensuring follow up to items.

It may well be too that just speaking to that, that the committee may want to also be thinking of issues that they see arising from review of the auditor's report or from other sources that suggest then that this is an issue that's going to continue to go on for more than one year, and may want to take an approach to tracking a particular issue over a period of a couple of years as opposed to taking the point of view that we're discussing it this year, these are the recommendations, that's it — just tossed that out.

Any further comment on 59? Agreed to that? So that's it then.

I'm just looking at these next batch on page 43, "Improving Accountability." These are recommendations on the Kelly/Hanson report. And we're just trying to determine . . . like, some of them we've adopted here. We're just trying to see if there's any . . . quickly trying to determine if there's any that we haven't reviewed and that we might want to look at.

Mr. Swenson: — Most of them are just informational.

The Vice-Chair: — Yes.

Mr. Swenson: — Refer to the auditor's salary and stuff like that.

The Vice-Chair: — Yes, exactly. No. 6 was not covered. And it states that:

Chairmen of public accounts committees explain to witnesses their legal position in regard to future actions that may arise from testimony.

And we do that, and we have all the script that we read out to witnesses when they appear. Is that agreed that we continue to do that? Agreed.

11. Chairmen play a leading role in all aspects of committee work and participate in the questioning of witnesses and in other committee deliberations.

Mr. Swenson: — You just have a precedent, Harry.

The Vice-Chair: — Yes, I have no problem with that. I agree with that. It's been traditional for the chair to keep his or her eye — I guess his eye, there haven't been any women that have been chair of the committees yet — to keep his eye on the report and what it is that we want to send to the Legislative Assembly, and to ensure that when witnesses are before us that questions are asked of the items that are in the auditor's report.

And even if there is a lead questioner, if the chair feels that the lead questioner is getting off into items that are, you know, legitimate but don't deal with the items in the auditor's report, in the past I've gone back to the auditor's report to make sure that those items were covered because that is something that was tabled with the Legislative Assembly and the members have a right to know what is our response to the items that the auditor has raised.

So the chair has sometimes taken a very active role that way to make sure that the items that the auditor has raised, to make sure that the matters which have been referred to us by the Legislative Assembly, are in fact being addressed by the witnesses that are here.

Anyone have any problems with that? Agreed?

Twenty-three. We may have dealt with that indirectly, it's pointed out to me, but it states that:

Committees arrange for suitable briefing material to be available to members prior to hearings, and if necessary set time aside to review it.

There's a comment here that we don't have independent research staff available to the committee. And I don't know what other comment I can make on that except to state that it's desirable for the committee to arrange to have suitable briefing material.

Mr. Swenson: — . . . thought of some ingenious ways to get around that.

The Vice-Chair: — The what?

Mr. Swenson: — At our last meeting we thought of some ingenious ways to achieve that without upsetting the . . .

The Vice-Chair: — And again we discussed that earlier today too where we would spend more time with the auditor and the comptroller to review what it is that the auditor had to say about departments and to determine the lines of inquiry that we wanted to pursue with any department or another.

30. Public Accounts Committees concentrate their attention on significant issues of management and financial administration rather than on isolated, unimportant, individual transactions.

You're kidding. Well I don't think anybody has any disagreement with that, do we?

Mr. Swenson: — Does that include gravel pits?

The Vice-Chair: — It includes gravel pits, yes.

Anyone have any disagreement on that? We accept that as the proper guide-line for the committee? And if you're going to talk about gravel pits, you'd better be able to fit it in to some bigger, overall picture of financial administration and management.

27. Public Accounts Committees schedule sufficient, regular meetings to discharge their responsibilities.

We try to do that. But if it's not stated specifically, it may be helpful for the committee to have that as a written guide-line lest any majority of the committee may decide to slow-walk it. It's helpful to have something on the books that states that we're interested in scheduling sufficient regular meetings to discharge responsibilities. Anybody have any concerns about having that as a written guide-line?

Mr. Serby: — A question here regarding time frames in which the Public Accounts Committee has tried to function within to complete their work.

The Vice-Chair: — No. The practice has been we sit when the House is sitting and then whatever isn't done we follow up after the House. And sometimes we do, sometimes we do not have intersessional meetings. This last time we've had a lot of intersessional meetings. It's up to the committee.

Sometimes House leaders will try to influence the committee members to not meet intersessionally because they have concerns about whatever — committee meetings being held intersessionally, you know. But it's up to the committee to decide that.

I think that it's good to have a written guide-line that says, look, we're going to have regular meetings and we're going to have sufficient meetings to get our work done, to make it a little bit more difficult for some House leader at some point to say, well we don't want you to hold meetings or you should try and slow-walk issues. We've had that in the past and I don't think it's in the government's benefit to do that, but it's helpful to have that guide-line there.

Mr. Swenson: — We may, Mr. Chairman, want to discuss our meetings, depending on what happens with the House and some proposals that are there for changing sitting hours and that type of thing. We may find something different than what has been past practice that will be important to members.

The Vice-Chair: — I think it's fair to say too that different legislatures sometimes require different responses on the part of the committee as to how it's not only going to be structured but the times it will meet and so on. So let's ensure that, you know, that in all fairness all members are given an adequate opportunity to participate.

Sometimes the make of the House will make it . . . well it just dictates that to accommodate the needs of the members you have to recognize that sometimes the members' needs will change depending on the make-up of the House.

It's one thing to have a House that's balanced, for example, roughly between the government and opposition, and therefore the availability of members to serve not only on this committee but other committees; and to take that into account as distinct from a House that is, you might say, imbalanced, that is a preponderance of government members and very few opposition members. Difficult for them to not only meet their obligation to this committee but other committees as well. And I think that's . . . we have to be sensitive to that.

Can we agree then on that statement that Public Accounts Committees schedule sufficient regular meetings to discharge their responsibilities? Agreed.

For reviewing these guide-lines, Bob has another item here called notes on mandate and operating principles and practices. And that's basically . . . well those are the guide-lines that we've discussed.

Basically for your information, it's a report of the guide-lines that we discussed last time — discussion on operating principles and practices; any action that might be required and any additional comments. So for your own information, it's a report then on the items that we discussed last time.

Mandate statement. Can I suggest that you get an opportunity to — we don't have a quorum to make any decisions — but that you get an opportunity to review these statements that the Clerk passed out this morning and that we reconvene after lunch to review them at that point. As I understand it, they're simply reporting on decisions that we've made here and includes practice of the committee.

Mr. Swenson: — Mr. Chairman, I move we adjourn for lunch.

The Vice-Chair: — We can't take any motions.

Mr. Swenson: — We don't have enough?

The Vice-Chair: — We do now. What time should we reconvene — 1:30?

Mr. Swenson: — We'll adjourn for lunch and reconvene at 1:30.

The Vice-Chair: — Okay. Is that agreed? We're agreed to adjourn for lunch and be back at 1:30 to review the mandate of the Public Accounts, the order of reference

and also the operating principles and practice. Agreed? Agreed.

Mr. Anguish: — They've been all agreed to?

The Vice-Chair: — Yes.

Mr. Anguish: — So excuse me, Mr. Chairman, I had to be absent from the committee period for a little while. Are we discussing the special report by the Provincial Auditor this afternoon?

The Vice-Chair: — That's the last thing on the agenda.

Mr. Anguish: — What else is on the agenda this afternoon?

The Vice-Chair: — We want to conclude our discussion of the mandate and the operating principles and practice and to make sure that these statements reflect the guide-lines that we've adopted and the practices that we've followed and our discussions of the last number of days.

Mr. Anguish: — The document on 14 inch paper has been concluded?

The Vice-Chair: — That's just for information.

Mr. Anguish: — Okay, so these are the two documents that we'll be discussing this afternoon?

The Vice-Chair: — Yes.

Mr. Anguish: — And once we've concluded that we'll be discussing the special report by the Provincial Auditor?

The Vice-Chair: — We agree that that would be the next thing on the agenda.

Mr. Anguish: — Okay.

The Vice-Chair: — To what extent we want to get into it I don't know but it's up to the committee, okay?

Mr. Anguish: — Thank you for that clarification, Mr. Chairman.

The Vice-Chair: — You're welcome. It always helps to be clarified.

The committee recessed for lunch.

Mr. Chairman: — Let's get going even though we don't have quorum. We can discuss things and hopefully we'll have enough to make some decisions later on.

The first item of business, I'd like to introduce Yvonne Mack to the committee. Yvonne is with the Legislative Library and has offered to give members of this committee some information that may be of assistance to us in garnering information for our deliberations. So I'm just going to turn it over to Yvonne; I think she's got five, ten minutes, something like that. Away you go.

Ms. Mack: — Thank you. I hope that all the members are aware of the services that we offer to the individual members. We have a number of specialized services that we offer — current awareness services. And what I'd like to do is take this opportunity to offer the same services to this committee.

We would like to be able to offer these specialized current awareness services to the committee and specifically tailor them to the committee's needs. If you're interested in receiving a current awareness service, Bob's passing around an example of the current awareness service that we can do for this committee. We could do that on a monthly, quarterly, bimonthly basis. Or we could offer some other services — bibliographies on topics that you're dealing with. So if you're coming up to a particular topic or something's . . . (inaudible) . . . that you're interested in getting information on, we can provide that as well.

We also can provide on an as-needed or continuing basis various information and research reference services. So that if you're looking at a particular issue, we can put together a package of material on those topics for you so that you can take a look at them.

We also, as I said, offer the services to the individual members. So if the committee's not interested in the partaking of this, the individual members that are interested in particular topics are more than welcome to contact me, and I can put together a package of information for them on it for this committee's purposes or also for their own individual interest.

Mr. Chairman: — Anybody have questions?

Mr. Anguish: — I'm sorry; I was a little bit late. You may have covered this already.

Ms. Mack: — That's okay.

Mr. Anguish: — How many requests do you get from committees during the course of a year?

Ms. Mack: — Well, we did in the past. We offered this service to this committee, and the chair of the committee as well as the Clerk received this service. Not in this particular format, but the service was sent out to the chair and to the Clerk. And we're offering it to other committees with this session.

Mr. Anguish: — Well, let's start at the other end. From individual members, the services you provide . . . I quite often will get hold of the library and ask them to do some research on a particular topic, and I always appreciate the work the library does, and it's done very fast and very thorough in my experience. How many requests like that would you get a year from MLAs, from individual MLAs?

Ms. Mack: — Oh my goodness, I don't have the reference to statistics with me.

Mr. Anguish: — Would it be 10? Would it be 10,000? Would it be . . .

Ms. Mack: — In the thousands.

Mr. Anguish: — In the thousands you get?

Ms. Mack: — Yes.

Mr. Anguish: — Of that type of request, how often do you get a specific request from a committee, either this committee or others? Is it rare?

Ms. Mack: — We haven't had, in the past, requests from specific committees for material. What we have done in the past is provided a current awareness service for the committees so that they can keep up and keep current with what's going on in those particular subjects. But for . . . No, in the past a committee hasn't come to us and said, can we research this.

Mr. Anguish: — Do you have the capacity to do some of that kind of work?

Ms. Mack: — We have the capacity to pull together the material and do the reference work on it and provide articles and books and chapters. We don't have the capacity at this time to provide a research service and actually analyse the material and write a paper on it.

Mr. Anguish: — Do you have access to the Parliamentary Library?

Ms. Mack: — Yes we do. We use it extensively.

Mr. Anguish: — Will they do that type of work for you? Like if there was a request came from this . . .

Ms. Mack: — They won't do it for us, no. No. They've done it for their members and put together background papers on particular topics. And we do provide those to the members. And I can provide background papers on particular subjects from the Library of Parliament.

Mr. Anguish: — If you want a paper on a specific topic where they compiled the reference material, and read through it and actually prepare a presentation, you would not have that access from the Provincial Library, you'd have to get that through an individual member of parliament who would do that on your behalf, or else already have had it done?

Ms. Mack: — That's correct. It would be nice, wouldn't it?

Mr. Anguish: — Yes. Have you ever asked for it?

Ms. Mack: — We work extensively and very closely with the Library of Parliament but they're very busy as well and their priority service goes to their members as our priority service goes to ours.

Mr. Anguish: — I know they're very busy, but they have like in terms of resources, human resources, dozens of more people than you have.

Ms. Mack: — And dozens of more members. They help us out a great deal, but we have to use what they provide.

Mr. Chairman: — Anyone else? Thank you very much, Yvonne.

Ms. Mack: — Thank you.

Mr. Vaive: — Can this be provided on a monthly basis, or maybe a number of times a year, this service?

Mr. Chairman: — Being green at this, I wouldn't hazard a guess.

Mr. Vaive: — I think in the past it was provided to this committee, but what intervals.

Ms. Mack: — Bi-monthly. It was sent on a bi-monthly basis.

Mr. Chairman: — I would think for now that that would probably be sufficient.

Ms. Mack: — Similar to the example?

Mr. Chairman: — Right.

Ms. Mack: — Good. Thank you very much.

Mr. Chairman: — Thanks for coming.

There was a question raised this morning about the committee's ability to sit outside the seat of government, i.e., the Legislative Building. According to the rules here we would have to ask permission of the Assembly in order to do that. I don't know what context it was raised in, but that's the answer.

Mr. Van Mulligen: — Do you have to get permission on a case-by-case basis?

Mr. Vaive: — I suppose setting out the intent and the reasons behind the request to hold meetings outside the seat of government and report to the House case by case. The case in point that I uncovered was last December, the Municipal Law Committee requested the House . . . went back to the House to request to hold meetings in Saskatoon and other places. And that's the process that followed.

Mr. Chairman: — Why is that?

Mr. Vaive: — Well there are a lot of expenses involved and also it requires the committee to table in the House the intent of the travel and perhaps even have a debate on the merit of holding such meetings outside the seat of government.

Mr. Van Mulligen: — But other committees like this committee on municipal law, they held meetings outside. Did they get permission from the legislature?

Mr. Vaive: — That's right. They had an initial order of reference to consider the municipal wards Bills. Then they decided they were going to hold public hearings in Saskatoon, Moose Jaw, Prince Albert, and so forth. So they went back to the House with, you know, a tiny report of one or two paragraphs requesting that they be granted power to hold meetings away from the seat of government.

Mr. Van Mulligen: — Okay.

Mr. Anguish: — Does there have to be a specific budget attached to that when the legislature approves it or do they just approve it as a sort of innocuous kind of a motion and . . .

Mr. Vaive: — No, in this case there was no actual budget attached to the request, to that kind of request. On the other hand that committee did have a budget that they discussed before the board returned the comment.

Mr. Anguish: —What's going on over there — can't hear all this conversation.

Mr. Vaive: — I said there was a separate item, but the request to the House does not include an actual budget. It's only empowered to hold meetings outside the seat of government. And the intent there as well is the committee to . . . so that such procedural considerations as privilege and so forth will also reside with the committee when they hold meetings outside of the seat of government. And if they have permission from the House, well then privilege and so forth and all the other parliamentary elements go with the committee.

Mr. Anguish: — Do we have any mandate if we want to understand . . . the required legislative approval would need to be obtained. If we were to go to say Prince Albert, do we have any mandate to look at the agreement between the province of Saskatchewan and the sale of the assets of PAPCO (Prince Albert Pulp Company) to Weyerhaeuser? Would we have a mandate to look at those past expenditures?

Mr. Vaive: — I would think that the restrictions that would apply or the response to that question would have to be seeded in the same considerations that the committee would look at.

If the committee wanted to do the same thing here in Regina really, in other words those considerations . . . such an investigation would probably have to be within the actual strict order of reference of the committee, probably raised in the Provincial Auditor's report or in the *Public Accounts* and so forth.

And of course in a report to the House requesting to hold such hearings in Prince Albert, for instance, well likely those issues would probably be identified so that the House would know what the intent of such meetings outside of Regina would be.

Mr. Anguish: — What if the committee wanted to examine, in Regina, wanted to examine the agreement with Weyerhaeuser and the previous expenditures associated with that; they wanted to examine the NewGrade upgrader, the Bi-Provincial upgrader in Lloydminster; Millar Western in Meadow Lake; Saferco fertilizer at Belle Plaine? What if we wanted to look at those and they aren't mentioned anywhere in the auditor's report or the *Public Accounts*?

Mr. Vaive: — And if they're not in any other kind of report from the auditor or anything of that sort.

Mr. Anguish: — You see what I'm thinking of is that they

all entail significant expenditure funds or the release of assets from the province of Saskatchewan, and yet they may not appear under the examination of the Provincial Auditor, and they may not appear anywhere in the *Public Accounts* documents. How would the committee, or does the committee have the right to, examine those expenditures?

Mr. Vaive: — My understanding and interpretation of how committees of the House should operate is that the committee is not at liberty to look into, examine, or investigate any particular items that are not really strictly referred to the committee. And I think those items you mention in the circumstances that you mention, if they're not raised as issues in the auditor's report, if they're not in the *Public Accounts*, well then the committee, I suspect, would be precluded from going into an investigation into these items.

There's another avenue probably available — that the committee report to the House seeking a mandate from the House or an order of reference from the House to examine these, to have an opportunity to look and examine into these particular items that are not otherwise in any reference to the committee.

Mr. Van Mulligen: — Just some follow up to that — the upgrader here is an example — the last fiscal year some tens of millions of dollars was paid to the upgrader which would show up somewhere I would suppose in the *Public Accounts* in the province. Certainly the committee has the right to ask questions about those expenditures and to make such examination as it sees fit and report to the Legislative Assembly, it seems to me. Why is that money being spent?

Mr. Vaive: — Just responding to Mr. Anguish's questions. If none of those items appear in the *Public Accounts* or in the auditor's report well then the committee really does not have that mandate. But on the other hand, if they exist in the *Public Accounts* of the province which are before the committee in the year under review well then . . .

Mr. Van Mulligen: — There's also in his report there's usually a . . .

Mr. Anguish: — Provincial Auditor.

Mr. Van Mulligen: — Provincial Auditor's report there's some private auditor's report usually on some of those.

Mr. Strelieff: — Mr. Chairman, Mr. Van Mulligen, all the items that you mentioned there's a link either through our report or through the *Public Accounts*.

Mr. Anguish: — Not in the year under review necessarily any more.

Mr. Strelieff: — In the items that you've mentioned, I think Gerry probably could correct me, but I think all the items that you referred to there's a link in our audit report or in *Public Accounts*, either interest payments or subsidies or grants or audit reports of those corporations and entities themselves. There's a link.

Mr. Anguish: — You see, I just looked briefly at your

special report that we tabled with the committee today. What made me think of this is your attempt to examine WESTBRIDGE Computer. I'm sure this is the document I read it in.

A Member: — Yes, it is.

Mr. Anguish: — On page 4.

We could not do our review at Westbridge Computer Corporation.

Information System Management Corporation (ISM), formerly Westbridge Computer Corporation, did not provide the requested information. ISM stated they could not provide "confidential information" to us. ISM's concern was that they are a publicly traded company and are answerable only to their shareholders. Those shareholders are entitled to receive consistent, timely and equal disclosure.

For the years under review, the Government of Saskatchewan owned more than 50% of the outstanding shares of Westbridge. Therefore, Westbridge was a "Crown-controlled corporation" as defined by The Provincial Auditor Act. As such, it was subject to audit by the Provincial Auditor. The Act requires the Provincial Auditor to report to the Legislative Assembly regarding corporations controlled by the Government of Saskatchewan.

That concerns me that they won't give the information. And I'm wondering whether or not a company like — what are they called now? — Information Systems Management Corporation, formerly WESTBRIDGE, whether or not they shouldn't be called before the Public Accounts Committee.

Mr. Strelieff: — Mr. Chairman, Mr. Anguish, this is the response we got from ISM (Information Systems Management Corporation). We don't agree with their response and we have had information coming from similar organizations. But this is what they advised us when we did ask them for the information. This committee, as far as I know, could ask them to come in.

Mr. Anguish: — What are the powers of the committee, and I suppose I direct this to the Clerk, what are the powers of the committee, one, they refuse to come before the committee; or number two, do come before the committee, but refuse to answer questions?

Mr. Vaive: — Well if the committee is not satisfied, Mr. Chairman, with behaviour of witness, i.e., if the witness doesn't come or doesn't adequately respond to the committee's questions, the committee can report to the House the concerns it has with respect to the witness, and it's up to the House to deal with whatever. And there can be recommendations really in the committee's report in the House that. . .

Mr. Anguish: — Would that be raised in the House as a special report of the committee, or would it be a question of privilege?

Mr. Vaive: — It would be within the report of the committee, the report at the Table, and concurrently, it would be moved on the report which would engage debate on that report. And therefore let the House decide really.

The report could also contain recommendations as to what the committee feels should be done in this respect. The committee could adopt the report and then it becomes a resolution of the House — re: the ordering witnesses to appear or to respond to particular questions and so forth.

Even prior to that the committee has the power and will to adopt a resolution of the committee itself and direct it to the witnesses to shape up or to, you know, respond to the committee's . . .

Mr. Van Mulligen: — Can I just add to that, that there's nothing to preclude, even if officials of ISM — I'm using that as an example — felt that they didn't want to respond to requests for information from the auditor of the committee, there's nothing to prevent the committee from asking others who are not necessarily now officials of ISM, but who at one time might have been officials of WESTBRIDGE, or any other parties relating to certain transactions, to request those specific individuals to appear before the committee. Am I correct in that?

Mr. Vaive: — That's right. The committee has the power to, in quotations, "send for persons and papers and so forth." The committee is empowered to really invite anyone it wants to before . . .

Mr. Anguish: — What stage are we at? I'm leaning towards being very interested in calling before the committee such companies as Weyerhaeuser, Millar Western, the NewGrade upgrader, the Bi-Provincial upgrader, WESTBRIDGE Computer. What stage are we at in the life of the committee that we could get a request to these companies to appear before the committee to answer questions?

Mr. Vaive: — What we have before the committee . . . the *Public Accounts* have been referred to the committee and the auditor's special report which was tabled this morning — that is what's before the committee. And if those two documents or references can be used to justify invitation to these companies to appear, in other words if there's issues in these two documents that I mentioned that relate to those organizations, well then it is within the power of the committee or within its order of reference to do that.

Mr. Anguish: — Are the corporations I mentioned referenced in either your report, Mr. Auditor, or in the *Public Accounts* that that could happen in the year under review?

Mr. Strelieff: — Mr. Chairman, Mr. Anguish, the document that's before you from us is our special report. So our annual report of last year is no longer before the committee.

Mr. Vaive: — Not as I understand the practice of this . . .

well it's still before the committee — I'm sorry — it's still before the committee because the committee has not reported on it. We did agree to the report on last year's Provincial Auditor's report but the report has not been presented to the House. Technically you're right; technically that is still before the committee.

Mr. Strelieff: — Mr. Chairman, Mr. Anguish, which corporations did you have in mind?

Mr. Anguish: — Well the ones that come to mind off the top of my head are the company formerly called WESTBRIDGE Computer Corporation, Weyerhaeuser corporation, Millar Western, NewGrade, Bi-Provincial upgrader, Saferco at Belle Plaine.

Mr. Strelieff: — Mr. Chairman, Mr. Anguish, I'm relatively certain that there are references either in our report or in the *Public Accounts* to each one of those organizations. Mr. Comptroller, would you concur with me on that?

Mr. Kraus: — Well certainly some of them are. I've been looking here myself. I have the newer version of the *Public Accounts* but it does have a column for 1990. I can see under guaranteed debt where we had guaranteed debt for NewGrade at the end of 1990, and we had guaranteed debt for Weyerhaeuser at the end of 1990.

Whether there's reference to WESTBRIDGE, Millar Western, Bi-Provincial, or Saferco in the *Public Accounts* for 1990, I'm not sure. A lot of the dealings, of course, that the Consolidated or Heritage Fund would have in that connection wouldn't be directly with them but would be first the Crown Investments Corporation. They're the ones that are provided with any moneys normally and then CIC (Crown Investments Corporation) would deal with them. And we may have . . . you know, I'm not saying there aren't reference to these companies, but at this point I just don't see that readily.

Mr. Strelieff: — Mr. Chairman, Mr. Anguish, there are references to CIC in both the *Public Accounts* and in our report, so there's the link.

Mr. Anguish: — Is that enough to justify them being the year under review and therefore being able to call them before the committee?

Mr. Vaive: — You know, if these companies fall under CIC — and they do — well then I would think that that would be sufficient to use that as a vehicle.

Mr. Chairman: — Would not the . . . probably the best way to handle that, the Minister of Finance has said he's going to refer the Gass report to this committee. And I believe all of those particular items are covered in the Gass Commission report; some in detail, some not.

But if the minister refers that report in the House, as he said he would do in December, to this committee, then this committee can look at the Gass Commission in its entirety in some detail and then would use that as the basis of looking at individual components, I suppose, beyond what Gass . . . And the auditor's fairly familiar with that process.

Mr. Muirhead: — Mr. Chairman, can the Gass Commission, can they be brought here for questioning?

Mr. Chairman: — As I understand the rules, they can.

Mr. Muirhead: — Thank you, Mr. Chairman.

Mr. Anguish: — . . . the members of the commission themselves, the ones that did the document, did the report? Was that who you're referring to, Gerry, is the people like Gass and the other people who sat on the commission?

Mr. Muirhead: — Yes, I mean the whole committee. They're the ones that put the report together. Maybe we can have them here and question them on some of these things. That's what I meant.

Mr. Chairman: — Any other questions on this topic? If not, perhaps we should go to a couple of the drafts that were provided to us earlier. And the first one would be the "Mandate of the Public Accounts Committee". Has everyone had the opportunity to read it?

Mr. Van Mulligen: — Just a question in the opening paragraph:

The Committee can consider only those matters which have been committed to it by the Assembly and is not at liberty to depart from its Order of Reference i.e. it is limited to examine issues, during the year under review, within the context of the *Public Accounts* . . . and of the issues identified in the reports of the Provincial Auditor.

My question is on that. The phrase "during the year under review" is redundant. Because if you're limited to examine issues within the context of the *Public Accounts* and issues identified in the reports of the Provincial Auditor, those reports by definition report on specific years. And therefore to talk about "during the year under review" is redundant. It seems to me as unnecessarily being raised for no good reason.

Also there's a question here in giving the example "it is limited to examine issues . . . within the context of the *Public Accounts* . . . and of issues identified in the reports of the Provincial Auditor," somehow gives the impression that it might not be in a position to examine any other matters. So I don't like the wording on that.

And then in the second "The Order of Reference" states that:

The Legislative Assembly has appointed the Standing Committee on Public Accounts to:

1. Examine and inquire into all such matters and things as may be referred to it by the Assembly, and to report from time to time its observations thereon with the power to send for persons, papers and records, and to examine witnesses under oath;
2. Review the Public Accounts . . . and the issues

raised in the annual report . . .

And to me it's making some distinction there, or it seems to make some distinction, when in fact what you're trying to say is that: examine and inquire into all such matters and things as may be referred to it by the Assembly including the *Public Accounts* and the annual report of the Provincial Auditor.

Mr. Chairman: — Maybe they should just be reversed, Harry.

Mr. Van Mulligen: — Yes.

Mr. Chairman: — Two should be one and one should be two, and that would give you the sequence that you're after.

Mr. Van Mulligen: — So it's just in the wording there. It seems to draw some distinction and confer, sort of, powers in terms of examining and inquiring into other matters and things, with the power to send for persons, papers, and records. But then at the review of the *Public Accounts* and the auditor report is something different.

Maybe I'm reading too much into it, but it's just stated in a way that I wouldn't do it myself.

Mr. Vaive: — Mr. Chairman, these are two separate motions that are adopted in the House at the beginning of each legislature, the first one being sort of an all-inclusive power to all standing committees of the House, and the second one really reflecting specific reference to this committee, and you know, keeping no. 1 also, including the possibility of the House referring other matters to the committee.

Mr. Van Mulligen: — All right.

Mr. Vaive: — And with respect, Mr. Chairman, with paragraph 1, during the year under review, the intent there I just think is to reflect the practice of this committee whereby once the committee has examined the *Public Accounts* for a particular year and has reported on them, the practice has been not to go back to that previous year. And this was the intent; perhaps the wording isn't clear.

Mr. Van Mulligen: — Yes, I don't know. It strikes me as being redundant.

Mr. Kraus: — Mr. Chairman, does this take into account that quite often members use annual reports from departments and have other . . . perhaps that's the main document I've seen, but you often have good questions that arise from that information. That doesn't preclude using that type of documentation, does it? Where it says that it's supposed to basically be within the context of the *Public Accounts* of the province and of issues identified in the reports to the Provincial Auditor, and yet other questions, good questions, come from other source documents.

Mr. Vaive: — Indeed. Because, Mr. Chairman, the particular department, most all departments are before the committee through the *Public Accounts* of the province, members can premise their questions, I

suppose, on the perspective of particular departments that are contained in the *Public Accounts*.

Mr. Kraus: — I see.

Mr. Vaive: — Questions can be premised on other information.

Mr. Kraus: — Okay.

Mr. Van Mulligen: — Sometimes there's the impression that, like here at the bottom it says:

. . . its prime orientation (referring to the Public Accounts Committee) is after-the-fact, or post-audit, to understand, assess and correct (through recommendations in its reports to the Assembly) inadequacies, failings and issues that the Provincial Auditor has uncovered and raised.

Mr. Strelloff: — Or the committee.

Mr. Van Mulligen: — Yes. I don't know whether it means that inadequacies, failings, and then issues that the auditor has uncovered and raised or whether all inadequacies, failings, and issues are uncovered and raised by the Provincial Auditor. I don't know. I know that it sort of does a lot of things for us. Slight nuance there. So that's just the question I have.

A Member: — Do you have a solution?

Mr. Van Mulligen: — No.

Mr. Chairman: — I guess what it's trying to say is that if you get into policy in any depth, the ability of your committee to look at sort of black and white figures will degenerate because policy is political in many cases and you will simply have partisan debate on just about every issue because you're debating somebody's policy initiative.

Mr. Van Mulligen: — I don't disagree with that. I guess the question is that it's almost . . . would tend to give the impression that the only things that we should be concerned about are matters that are uncovered by the Provincial Auditor and that there's, you know, where I think that it's important to maintain the illusion, if nothing else, that the committee might also be able to cover a few things.

Mr. Chairman: — I don't think anybody would mind adding the word "committee" and/or the Provincial Auditor.

Mr. Van Mulligen: — Like this special report, I don't know where that arose from.

Mr. Chairman: — I had one in the next section that I thought we had decided not proceed with because of its partisan nature and that was to scrutinize the value for money obtained through privatization. Any such bodies, if you're going to talk about privatization, you also have to talk about nationalization, which opens up a fairly wide spectrum.

My guess is those are both policy-orientated things which would . . .

Mr. Van Mulligen: — That's the one . . . (inaudible) . . . prior to it.

Mr. Chairman: — You know, it doesn't specifically say nationalization.

Mr. Van Mulligen: — Not all Crown investments are by implication nationalization; that all nationalizations, I think by definition, are a form of Crown investment so that, you know, it's a government activity. Whether it's because you nationalize or however . . . I'm not sure you can even nationalize any more but . . .

A Member: — Provincialize.

Mr. Van Mulligen: — Provincialize or . . . All of them, whatever, it's a case of public investment.

A Member: — Either way.

Mr. Van Mulligen: — However, clearly the order of reference is there to scrutinize the activities of all Crown agencies and corporations in which taxpayers' funds have been invested. You can't by order of law say that this company over there is now going to belong to the provincial government and at no investment or at no cost.

I mean I don't think that by law that's feasible or practical.

Mr. Strelloff: — Once you have the organization belonging to the government it is an investment. So it's there.

Mr. Van Mulligen: — Yes, exactly.

Mr. Chairman: — Yes, I'm just thinking of words that would . . .

A Member: — Divestiture.

Mr. Chairman: — Divestiture . . .

Mr. Hunt: — Crown investments . . .

Mr. Chairman: — Something that would depoliticize it a bit.

Mr. Van Mulligen: — Oh, you mean like privatization.

A Member: — Share offering.

Mr. Van Mulligen: — Divestiture or . . .

Mr. Chairman: — Divestiture, of whole or in part or . . . I don't know.

Mr. Johnson: — Mr. Chairman, perhaps it could be that scrutinize the value for the funds obtained through the sale of Crown assets.

Mr. Van Mulligen: — And divestiture, yes.

Mr. Johnson: — Which expands the . . .

Mr. Chairman: — Well I'm just thinking you want to cover the moving in and the moving out in such a way as you don't end up with a policy. Something this committee tends to not want to do is deal with policy. So you want to look at economic . . .

Mr. Van Mulligen: — Oh I know. We could say, scrutinize the value for money obtained through the public participation of any such bodies. Well I'm trying.

Why don't we use divestment or divestiture or whatever is appropriate, instead of privatization.

Mr. Chairman: — Sure. I don't even know how to spell it.

Mr. Van Mulligen: — P-r-i-v-a-t-i-z-a-t-i-o-n.

Mr. Chairman: — Anything else on this particular one? Not in that opening paragraph, Harry. You want to change that?

Mr. Van Mulligen: — Well if I wrote it, I might have written it differently. That's all I wanted to say.

Mr. Chairman: — So might we all.

A Member: — What did you want?

Mr. Van Mulligen: — To exclude specific reference to "during the year under review". Because by definition, if you're looking at the auditor's report, the auditor's report is for a specific year, as are the *Public Accounts*.

So therefore it's wholly redundant to again state you can only examine issues during the year under review.

Mr. Strelloff: — Mr. Chairman, Mr. Van Mulligen, I also agree. Because sometimes in our annual report we'll have matters pertaining to two or three years ago.

Mr. Van Mulligen: — Right on.

Mr. Strelloff: — So the key is the document referred to you, not . . .

Mr. Anguish: — Can we delete the term "during the year under review"? Are you okay on that, Mr. Chairman?

Mr. Chairman: — I don't see that it makes any difference, because we've always been able in this committee to go back any number of years.

Mr. Anguish: — So we'll delete it.

Mr. Chairman: — Is that what the committee is agreed to? Agreed.

I think it would be appropriate to have a motion then to adopt this statement as amended.

Mr. Van Mulligen: — I'll move it.

Mr. Chairman: — Moved by Mr. Van Mulligen. Agreed. Carried.

The second document is the Standing Committee of

Public Accounts, operating principles and practices. And this of course would have to be further updated because of the work done this morning by the committee.

Mr. Van Mulligen: — Okay, can I just ask if this is meant to be a bit of a guide for us in future committees.

Under meetings:

Usually scheduled twice a week during the session and one full week of meetings inter-sessionally . . .

Can we not say, usually scheduled regularly during the session and as necessary intersessionally?

Mr. Chairman: — Intersessionally, yes. Anyone else on that particular topic?

A Member: — Agreed.

Mr. Van Mulligen: — Where you say all committee hearings are open to the public, I assume no one's going to say to that, well you can't go *in camera* or. . .

Mr. Chairman: — Or you can. There's a further one there.

Mr. Van Mulligen: — We don't want to get into broadcasting these proceedings, and provide some competition to the Leader-Post, the print media? No?

Mr. Anguish: — A cool response noted.

Mr. Van Mulligen: — A cool response, okay. Note that.

Mr. Anguish: — Mr. Chairman, are there going to be substantial changes to this, in light of the agreements over the lengthy process we went over, in the mandate of the committee?

Mr. Chairman: — There were — and I wasn't here for it; Harry would know better — but there'll be some operational-type principles that you discussed this morning that would be added.

Mr. Van Mulligen: — I think we should wait on this one then, because there seems like:

In camera hearings should only be held in instances when evidence of a particularly sensitive nature is given or when the Committee deems it necessary.

While we listed a bunch of reasons why we might, you know, like the briefings and . . .

Mr. Anguish: — Mr. Chairman, would it possible for you as chair and the vice-chair and the Clerk of the committee to get together and redo this draft in light of the conversations you've had in terms of the role and responsibility and practice of the committee and then bring it back for consideration by the entire committee during the session?

Mr. Chairman: — It's only reasonable.

Mr. Anguish: — Okay.

Mr. Chairman: — I have no intention of adopting this; it was just for your information today to show you how far it had gone and then we had to make additions.

I think, at least certainly my intention as chairman, at the end of the day with all of these during this process would be to put in the form of a package which would then go to the House as a submission from the committee for all members.

Mr. Van Mulligen: — The House is going to start sitting on Monday. Would it be appropriate to talk about when we would meet again, this committee, and what kind of schedule of hearings we might want to observe? Or is this something that we should just set a date for the first meeting and then you and I can come back in terms of when we . . . regularity and . . .

Mr. Chairman: — I think past practice would be that you and I would meet first and then sort of. . .

Mr. Van Mulligen: — Shall we pick a date for our first meeting? Shall we meet next Tuesday morning, as an example?

Mr. Anguish: — For who to meet? — the committee or you and the chairman?

A Member: — The committee.

Mr. Anguish: — What's happening with the new sitting hours or the new rules? Is there going to be some changes? As I understood, there's been some discussion of hours we sit or we don't sit in the Rules Committee. I'd like to wait until we know more about that before we start setting in and locking in our times.

Mr. Chairman: — My understanding is that next Wednesday someone, perhaps the Speaker, is going to talk to all of us about these things.

Mr. Anguish: — Will we be lectured in the legislature?

Mr. Chairman: — I think so. And maybe after we hear what he has to say to us then we can figure out . . .

Mr. Van Mulligen: — Well let's just leave it until they call the chair.

Mr. Anguish: — My only concern is that we lock ourselves into a schedule now and then change it because of future changes that might occur, and I'd like for the chairman and vice-chairman, in consultation with the Clerk, to get together and try and work out some options.

Mr. Chairman: — I understand there are going to be some fairly significant changes made and they would affect maybe the way we do things.

Mr. Anguish: — So you'll give us our undertaking that the three of you will get together and work out some options . . . (inaudible interjection) . . . Well yes, we fully trust Harry, but also it has to come back before the committee

to be finalized. We trust Harry as the leader of this delegation.

Mr. Van Mulligen: — You trust me, okay.

Mr. Chairman: — The Clerk has some further responses from our deliberations in January . . .

Now the next item of business on the agenda is the special report by the Provincial Auditor. This was as per the motion of the committee of January 10, I believe, '92.

Perhaps I'll call on the auditor to make a few comments as to it and then we can decide as a committee where we want to go.

Mr. Strelieff: — Mr. Chairman, members, as you remember in January we heard testimony from officials at the Sask Liquor Board and SPMC (Saskatchewan Property Management Corporation) that employees were being paid who weren't working for specific organizations, that payments were being made for advertizing that wasn't received, that goods were provided to ministers without charge, and that goods were provided to other government organizations without charge.

From that testimony the committee asked our office to conduct a review and report back by April 30. So what we provided to you this morning is our report on that motion. With me today at the table are Brian Atkinson, on my left, an executive director with our office who is the project leader for the review; and Garnet Rathgeber, who is assigned the work in our office, the field work. Garnet has been with our office for about three years and, by the way, is a new chartered accountant, having just passed his uniform final exams after an onerous three-year program of work and study. He found out in December he was one of seven people writing in our office back in the fall. The exams, as you might know, have about a 50 per cent pass rate, so we were quite pleased with the result.

Mr. Anguish: — Did he get a pay raise for that?

Mr. Strelieff: — Yes he did, much deserved.

Mr. Anguish: — Congratulations.

Mr. Strelieff: — So Brian and Garnet are going to review what we did, what we found, our conclusion and recommendations. And then if you have questions, either during their review or after, please ask them. Okay Brian.

Mr. Atkinson: — Yes, thank you Wayne. Mr. Chairman, members, the objective of our review was to determine and identify the extent of the practices that have been reported during testimony and also to provide our comments as recommendations. I think it's important to note that this was not an investigation. An investigation would have required a detailed examination of each government organization that we identified. This would have been extremely expensive.

Also an investigation, no matter how detailed, would not necessarily find all the instances of these matters that you wanted us to look into that had occurred.

So we decided at the beginning that the most efficient way and effective way to do this assignment was to ask each of the organizations to report all of the instances that you wanted investigated to us. Now Mr. Rathgeber, Garnet, will explain the methodology we used in the review.

Mr. Rathgeber: — Now the first thing we did is we went through and identified 107 different organizations, I guess, that we wanted to contact. Then we covered . . . There's more organizations than that, but we kept . . . like some of them are responsible, like . . . (inaudible) . . . and stuff are responsible to departments and stuff, so we just hit the departments. What we did is we sent a letter to each organization asking them to report to us all the instances of reported practices. The letter we sent is in appendix 3 of the report. We received all of the responses back. We reviewed the responses. We then contacted each of the organizations, their officials, and then we met with the officials and we reviewed all the documents when we required to see the documents.

Mr. Atkinson: — Okay, thank you Garnet. I think the point to note is that although our results may not be complete, we believe that our findings are sufficient to support our conclusions and the recommendations. And I think the members should read the document with that knowledge.

Perhaps to make it easier to follow along as I go through, if you turn to page 5, and it's chapter 2 of the review, there's a summary of the results and a summary of our recommendations.

The first item you asked us to look at were payments to employees not working for their employer organizations. As you can see, the organizations reported to us that there were approximately 130 employees who did not work for the organizations paying their salaries. Now we found there was 32 employees who were hired by corporations to work for the ministers who were responsible for those corporations.

We found organizations had 19 employees who they did not know where or who received their services. The remaining 79 employees, 21 of them were from Crown corporations; the remainder came from the departments.

The organizations who received the services of those 79 employees were for the most part the office of the Executive Council. They received 49 employees. The Provincial Secretary received four. Urban Affairs, to conduct the Consensus Saskatchewan review for committee, received eight.

Mr. Anguish: — Excuse me. I'm sorry to interrupt, but is that breakdown in the report somewhere?

Mr. Atkinson: — Oh yes. Maybe I should go through the report. The report itself, first of all, is broken up this way. Chapter 1 is an introduction and that goes through basically what Garnet went over with you. It also indicates that secondments were not part of the review and it indicates that the review was not complete.

Chapter 2 is a summary of the recommendations and

results. Chapter 3 is a detail discussion of the review, and it goes through in detail each one of the items you asked us to look at as well as our conclusions and recommendations.

Mr. Anguish: — I'm sorry for keeping interrupting, but some of the figures you used, I just read the report quickly this morning and may have . . .

Mr. Atkinson: — Do you want me to direct you to where I'm getting these from?

Mr. Anguish: — Well I didn't see in there anywhere where it was stated that there were 17 employees, I think you said, that were being paid and their . . .

Mr. Atkinson: — On page 13 at the very bottom it says:

The following organizations reported that they made payments of \$603,416 to 19 employees not working for their organizations. The organizations were unable to determine who received the services of these employees.

And then there's a list of the organizations and the number of people who were paid by them.

Mr. Anguish: — Okay.

Mr. Atkinson: — Okay, I think based on the findings that we have — and like I say, these may not be complete but I think that they are sufficient to support the conclusions that we draw — and the conclusions are that the estimates are inaccurate; the organizations spend moneys for purposes not authorized; the organizations' internal control systems are violated; the organizations' financial statements are inaccurate; and the *Public Accounts* are inaccurate.

The recommendations falling out of the conclusions in our review, if you'd like I can read them; and if not, we can go through them or if there's any questions on them.

The first one, for employees: we recommended ministers ensure employees do not provide services to others, except by secondments.

We also recommend ministers ensure organizations properly document all arrangements to provide employees to others, that is, a secondment. We recommend the documentation include the amount of reimbursement to be paid by the organization receiving the employee's services. If the reimbursements do not cover all the employee's expenses, we recommend the amount of reimbursement reflect the substance of the arrangement. We also recommend organizations document the reasons for less than full reimbursement.

Regarding ministerial assistants: we recommend ministers not hire ministerial assistants through corporations. We recommend ministers ensure ministerial assistants' contracts show the appropriation to be charged as required by the regulations.

We recommend ministers require their ministerial assistants to work for the executive government only. And in this context executive government does not include a caucus or constituency

office. We recommend that the ministerial contracts include this restriction.

We recommend ministers certify monthly time reports for their assistants. Those time reports should show the executive government activity and the attendance so that all payroll payments are supported.

Mr. Chairman: — Is that a normal procedure within a department or Crown for all employees? Is it a normal time report thing?

Mr. Atkinson: — There is usually some type of time reporting, yes. On like everybody. It's either an exception report or a direct report.

The second item you asked us to look at was payments to advertising agencies for goods or services not received. What we found, there was nine organizations reported that they had made payments to advertising agencies for goods or services not received. What we found in this case was that the expenditures were usually initiated and approved by the office of the Executive Council. The organizations that paid for the services were generally unable to figure out what services they had received.

The conclusions are somewhat similar to the conclusions for employees in that the organizations spend money for purposes not authorized. The organizations' internal control systems are violated. The financial statements are inaccurate, and the *Public Accounts* are inaccurate.

The next matter . . . oh, I'm sorry. The recommendations we have is that: we recommend ministers ensure that organizations do not pay for advertising goods and services not received. In other words, the law should be obeyed.

We recommend each payment voucher for advertising goods and services include sufficient documentation to support the payment, that is, the payment is for the lawful purpose of the organization, the goods and services have been received and the amount paid agrees to the contract or is reasonable.

The next item you asked us to look at was the goods and services being provided without charge to ministers of the Crown. In this case we did find out there were instances that goods and services had been provided. I think . . . Was it nine organizations or eight organizations? Five? Five organizations reported they provided goods or services without charge to ministers and others. The value of the goods and services that was reported to us was approximately \$42,000 for the two years.

Our conclusion here is that when ministers receive goods and services without charge, their integrity may be questioned; that when they receive goods and services that are not or may not be perceived to be directly related to the operation of their offices, that they may be subject to criticism. Now that criticism may or may not be valid. It however leads to an increased level of cynicism about government and a loss of confidence in the government and its public institutions.

The recommendations that we have really focus towards bringing all of the ministers and their expenditures under the control of one area, and we recommend that the office of the Executive Council be responsible for the ministers' salaries, travel, and other expenses.

We also recommend the ministers not accept goods or services without charge. If they require any goods or services, they should be provided to them through their offices. We recommend the office of the Executive Council provide all furniture and equipment, support services, ministerial assistants, and any other goods or services required for the operations of the ministers' offices.

We recommend the *Public Accounts* identify ministers' salaries, travel, and other expenses by minister. We recommend the office of the Executive Council record all furniture and equipment for ministers' offices. We also recommend the office account for that furniture and equipment when there are ministerial changes.

The next item you asked us to look at was for goods and services provided without charge to other organizations. We found that eight government organizations reported that they provided goods and services without charge to other government organizations. We found that the organizations provided approximately \$621,000 worth of goods and services to the office of the Executive Council. Other organizations provided goods and services to others without charge as well.

From that we concluded that the problem with these practices are that the estimates are inaccurate. The organizations spend money for purposes not authorized. The organizations' internal control systems are violated, and the organizations' financial statements are inaccurate, and also the *Public Accounts* are inaccurate.

Based on those findings and our conclusions, we recommend organizations have clear legislated mandates to ensure they know what goods and services that may be provided to others without charge, and the goods and services that must be billed.

We recommend organizations have properly authorized contracts before providing goods and services to others, and we recommend organizations charge for all significant goods and services provided to others when they're required by their mandates.

Now as a result of the review, we requested the organizations' policies regarding entertainment, advertising, and donations so that we could understand the context of the practices reported to us. Now based on that we found that government organizations have many different policies for entertainment, employee recognition, advertising, and donations.

What we recommend is that the government establish consistent policies for entertainment, employee recognition, advertising, and donations for all organizations. And we also recommend the government make those policies public.

Based on that, that's pretty much the review.

Mr. Strelloff: — Thank you, Brian and Garnet. Mr. Chairman, members, are there questions?

Mr. Van Mulligen: — Didn't have the small stuff like the, you know, the goods and services provided without charge to other government organizations. Like you didn't include in here the Leader-Post subscription which was paid for by the Saskatchewan Liquor Board but somehow was in trust in a government caucus office.

Mr. Atkinson: — If that was reported to us, Mr. Chairman, we would have reported it here.

Mr. Anguish: — I have a number of questions. I don't know whether we want to try and conclude this today. I think that we don't want to conclude it today.

Mr. Chairman: — I don't know, that's something the committee . . .

Mr. Anguish: — Well I'm not sure we'll get through it.

Mr. Chairman: — It's fairly in depth. I wonder if we want to take a whole day maybe and look at it.

Mr. Anguish: — I have a couple preliminary questions, if I could.

Mr. Chairman: — Sure.

Mr. Anguish: — I'm concerned . . . and I'm not going through it in any order, it's just something that came to mind that didn't come to mind when I initially read the report — and that concerns the advertising, payments to advertising agencies for goods/services not received. And you said in your remarks and also it was printed in your report:

Also, all advertising invoices submitted for payment must be accompanied by an approved Advertising Funding and Approval Form (Form 85) signed by the Director of Communications, Office of the Executive Council.

Does that mean that the director of communications and the office of Executive Council has the authority to sign advertising contracts on behalf of any government department or agency?

Mr. Atkinson: — Well, Mr. Chairman, Mr. Anguish, what we found was that generally all the advertising expenditures reported here were initiated and approved for payment by the office of the Executive Council.

Mr. Anguish: — And what I'm asking is do they have the authority to do that?

Mr. Atkinson: — I believe Mr. Kraus might have some good . . .

Mr. Kraus: — I can't recall exactly how it works, Mr. Anguish. They do review and sort of control, if you will, the advertising for government departments. That doesn't necessarily mean that the departments aren't involved in the process as well.

Mr. Atkinson: — I think maybe if we're looking, that there's another level of approval required for departments before they can spend money for advertising. The first part is that the proposed program has to be approved by the office of the Executive Council. The second part is that before any invoices are paid they must have an approval form signed by the office of Executive Council. Is that correct, Mr. Kraus?

Mr. Kraus: — Yes, that's correct. Advertising has been controlled to some extent, and monitored is another word perhaps, by Executive Council or some form of Executive Council, I'd say for many years. It seems to me I can read back through procedural manuals that go back to the late '30s — I happen to have something there as a relic — and it seems to me I can recall seeing where certain types of expenditures, freight was one in those days, advertising was another, that went through a central agency because they wanted to make sure the departments were spending money on advertising if they were given it for advertising, not necessarily spending it on other activities.

But there is a process where departments initiate something. It would go to the central agency, the central agency would review it and say okay proceed. Although the procedures have changed a number of times, essentially on some of these projects yes, before payment could be made the central agency person had to say, okay fine, I approve it, that the goods and services have been delivered. You can pay that billed department. The department head or the designated person who can sign these payment requisitions would also sign the requisition and it comes over then to the comptroller's office for payment.

But on certain types of advertising there are two approvals really. One is the central agency, usually in Executive Council, the second is the department head or designate.

Mr. Anguish: — Were these payments that were made, starting on page 17, were they authorized by both the Executive Council and the person in charge in the department?

Mr. Atkinson: — For the payments, all of the payments would be accompanied by an authorization from the department and also the funding approval form signed by the director of communications, office of the Executive Council.

Mr. Anguish: — So there would be no way for the comptroller's operation to catch this because all the due authorization had been gone through for payment.

Mr. Kraus: — To put it into perspective, if we see an invoice that's been signed off, whether it's for pencils, computers, or for advertising, unless we actually go and visit the department and ask them . . . or rather ask to see the delivery of the good or the service, supporting your position, that's right. We really don't know.

As long as it's duly authorized, unless there is a strong indication we can't trust officials, we trust officials; because when they sign off, it indicates they've done certain things. So yes, we would assume that if they say

they've taken goods and services — in this case, if the advertising was delivered for department A, and that's their department — we have to accept their word on that.

Mr. Anguish: — All the paper authority was there for you to make payment.

Mr. Kraus: — Yes.

Mr. Anguish: — So therefore I just assume there's collusion between someone in Executive Council and someone in the department to falsify the requisition for payment. Is that a logical assumption to make?

Mr. Strelieff: — Mr. Chairman, Mr. Anguish, I think the best thing to do would be to call in the officials and ask them in a specific sense what happened that allowed them to approve purchases where they didn't get any goods or services. To just call in those people and ask.

Mr. Anguish: — Who do we call in, though, Mr. Strelieff? Do we call in the actual person or do we call in the deputy?

I mean, to get to the bottom of this I would want to call in the actual person who signed the requisitions if that person in fact was still with the government. Because it seems to me if all the paper trail was there for the comptroller to authorize payment, then there had to be collusion between two or more people to falsify documentation. And if that is the case, that is criminal activity as far as I know.

Mr. Strelieff: — Mr. Chairman, Mr. Anguish, you could call the deputy and ask him or her to bring the person who was approving these documents and ask them for an explanation.

Mr. Anguish: — We could call in more people in addition to that as well, I think. We could call in the people who actually did the signatures, plus the deputies, and also those that supposedly received the payment without providing the service. Is that correct?

Mr. Strelieff: — Mr. Chairman, Mr. Anguish, my understanding is that you have the ability to call who you would like to call.

Mr. Anguish: — In terms of this report, and I address this to the Clerk, what are we going to deal with at our next meetings? Has that been set already or will that be up to the committee to set, what it is we deal with? This report, the *Public Accounts*, the Provincial Auditor's report, has that sequence been established yet or are we going to establish that sequence?

Mr. Vaive: — Mr. Chairman, what's before the committee is this report, the *Public Accounts*, the Provincial Auditor's report for '89-90, and on which the committee hasn't formally reported to the House. And that is what's before the committee now. Those three items.

Mr. Chairman: — And we may have the Gass Commission on top of it.

Mr. Vaive: — And . . . (inaudible) . . . the new, the upcoming report of the Provincial Auditor.

Mr. Anguish: — If we're on the report now, I appreciate the suggestion of the Provincial Auditor to call the parties involved before the committee and have them answer for why this took place.

I don't know whether it requires a motion of the committee or whether it can be done by agreement of the committee. I hope it can be done by agreement. But I would request that the . . . (inaudible interjection) . . . Mr. Van Mulligen suggests that we go through it in sequence.

But to finish my statement, one of the things that I want to have happen before we conclude the examination of this report is to call the parties together as witnesses before the committee to answer questions as to why these payments were made and to establish whether or not there was some collusion between people in Executive Council and the various departments or agencies to provide documentation that would result in payment being made for a service not received.

Mr. Chairman: — I think it would behove the committee to take the time to go through it in its entirety and pick out areas in a sequential form. Obviously if you were going to get people — some of them may not be in government service any more; they could be just about anywhere — you are going to take some time in order to assemble that type of a situation. So you would want to have a sequence of events out of here rather than sort of a scatter-gun approach.

Mr. Anguish: — I agree with that, Mr. Chairman. The only thing is though in regard to your statement about people who may no longer be with the government, if people are no longer with the government. And what has happened here, what appears to me to have happened — in fact has happened — I don't really care whether those people still work for the government or don't work for the government; I believe they should be called before the committee to . . .

Mr. Chairman: — No, no, no. That's not what I said. They may not be physically within the confines of the city of Regina or the province of Saskatchewan or wherever. I'm just saying that we should identify as a committee a sequence of what we want to do. Because that will take people time to put together, would be my guess, in order to put that process in place.

And my guess is you will be involved with some type of legal services.

Mr. Strelieff: — Mr. Chairman, members, my hope would be that after you've discussed the report that you would move to the recommendations that we provided and discuss those recommendations and try to move them forward to the Assembly so that in the future there's a stronger system of administrative practices as well as more control over certain activities being assigned to the Executive Council.

Mr. Chairman: — These recommendations are fairly extensive, and I would guess would change, sort of,

government's format down the road.

Mr. Strelieff: — Mr. Chairman, yes they would change how government organizes its . . . particularly expenses related to ministers. That's where the main change would occur if you adopt the recommendations. And also just strengthen the responsibilities of the various government organizations when they have goods or services or are asked to pay for goods, services, employees who are not working for them or where the goods and services aren't received.

Mr. Chairman: — So therefore we need to do this in the context of . . . and a report back to the legislature with the recommendations by the committee in it that would . . . We're going to have a lot of those types of things in front of us by the look of it so.

Mr. Kraus: — Just in general, I would like to say about ministers' expenses, when a minister travels and incurs expenses and is doing that through the departmental processes, I think we probably have about as good a process as any. I realize this goes beyond that, but from what I can gather not every jurisdiction or particular to Canada, has a system where the per diems are well identified, where the ministers have to indicate on their expense accounts what they're travelling for. And those payment documents go on to our office, are audited subject to scrutiny, and they're subject to scrutiny by the Provincial Auditor. So in that sense there's full disclosure on that side of it.

If you go to the government of Canada in Ottawa, I don't think anybody gets to see those types of claims. So I just wanted to mention that anything that goes to the departments per se, are pretty open and pretty well done, I believe.

Mr. Chairman: — I noticed an article about Alberta the other day, and evidently it's fairly wide open too.

Does the committee wish to continue questioning the auditor and his officials here today? Or do you want to see how the sitting arrangements are going to be and have the chairman and vice-chairman and the Clerk schedule a day once we see what's happening there, to go through this report front to back sort of thing and come up with a sequential order of questioning which we'd want to put together then?

Mr. Anguish: — I haven't checked with all members of our committee, and they can certainly speak for themselves, Mr. Chairman, but I'd think that we want to digest this a little bit in terms of the magnitude of the work that may flow from it.

Mr. Chairman: — That's just what I said, Doug.

Mr. Anguish: — Well I'm tending to agree with you, but I would like to put it in my own words. But we could sit here until late into the night too, if you want to going through the report. I mean, it matters not to me.

Mr. Chairman: — No, I don't think anybody wants to do that.

Mr. Anguish: — So as I was saying, I would think that we would want to digest the report because of the magnitude of work that may flow from it. And after you and the vice-chairman and the Clerk have got together and provide us some options for future sittings of the committee, that then we'll decide maybe how we deal with this. Is that all right? Or if there's some specific questions that any of you have of the auditor or the auditor's staff at this time, I think you should feel free to ask.

Mr. Johnson: — Basically, the audit that you did, do you have more detail in regards to this or is it very limited? The one that I would indicate is on page 23, Saskatchewan Telecommunications, a total of 13,000 of vehicle leased to the Department of Justice. That's about as freaky a set-up as you could get, at least . . . Do you have any more information on that? Would there be something that would tie that together? I mean SaskTel, the Department of Justice, and vehicles . . .

Mr. Chairman: — Same minister.

Mr. Van Mulligen: — Same minister.

Mr. Johnson: — Same minister. Okay.

Mr. Chairman: — The question, Lloyd: was it a Lexus?

Mr. Anguish: — Three hundred or a two-fifty?

Mr. Chairman: — I remind committee members that this report will be tabled in the legislature next week . . . or the committee's report on this document, next week. This is ending March 31, 1990.

Mr. Anguish: — And we have March 31, '91 now, don't we?

Mr. Chairman: — Right. The new one is . . . It'll be . . .

Mr. Van Mulligen: — It'll be tabled in the legislature within days, I guess, or probably the first day.

Mr. Strelloff: — It's up to the committee.

A Member: — Or the Speaker.

Mr. Chairman: — I mean this won't be before the committee any more when that other one is tabled, has been the practice — just for everybody's information. It'll be tabled Tuesday or Wednesday.

Mr. Strelloff: — Yes. It's with the Speaker now and he'll decide.

Mr. Chairman: — Yes, Tuesday or Wednesday.

Mr. Van Mulligen: — I think we should decide to adjourn to the call of the chair unless there's more questions about the report of this finding.

Mr. Chairman: — Do you want to make that motion? Oh, yes. You've got time to fill out your expense form, Gerry.

Mr. Van Mulligen: — Mr. Chairman, unless there are

specific questions of the auditor at this point by way of clarification of matters in his report, if there aren't then I would move that we adjourn and we meet again at the call of the chair.

Mr. Chairman: — Is that agreed?

Mr. Van Mulligen: — Having said that, might I just thank the auditor for the report that he's provided us. I know it's added some additional work to his office and wasn't sure when he was going to be able to do it, but I wanted to congratulate him on what seems to be a thorough report and having done it in a timely fashion.

Mr. Strelloff: — Thank you.

Mr. Anguish: — Yes, the timing was excellent.

Mr. Chairman: — I would also like to thank the officials today for coming and providing us with the information that we've received. It's been a good day. We covered lots of material.

Is that agreed — the motion by Mr. Van Mulligen? Carried.

The committee adjourned at 3:13 p.m.