

**STANDING COMMITTEE ON PUBLIC ACCOUNTS**  
**March 16, 1993**

**The Vice-Chair:** — Order. I might begin by explaining that Mr. Swenson will be delayed because of car trouble.

The item on the agenda before us is the consideration of the draft report to the Legislative Assembly. I wonder if . . . because it's normal practice when we consider reports to go in camera, if we can have a motion to do that.

Moved by Ms. Haverstock. Is that agreed? Agreed. Thank you.

We normally keep the verbatims. If nothing else, it's an aide-mémoire for us if there's disagreements among us about who said what when we're drafting the reports, but we've taken a position as a committee that media should not be present when we draft reports because it will aid us in drafting it if they're not present.

And I wonder if I might begin by asking our Clerk to outline for you any changes from the last draft of the report that was circulated to members of the committee to aid you in going through the present draft.

The committee met in camera for a period of time.

**The Vice-Chair:** — So we've got approximately a month, three or four Tuesdays that we could not meet or it's been suggested that perhaps we hold some information, training-type sessions for members of the committee in view of the fact that there are two new members of the committee. Mr. Cline, I know, and Mr. Kujawa were added to the committee after the committee first met for its training sessions.

It's my understanding that both Mr. Swenson and Mr. Muirhead are expected to be replaced — I wouldn't want to say that with any degree of certainty — but they're expected to be replaced soon after Mr. Swenson presents the report to the House. And therefore it begs the question of what kind of information/training session would be appropriate and when we should do that. Would there be any . . . does anyone have any thoughts on the matter? Any feelings about anything?

**Ms. Crofford:** — Well for myself, and it would only be of interest to someone who is new, I wouldn't mind having just an overview of Public Accounts and a little bit of a historical backdrop to the process.

**Mr. Cline:** — I would be very interested in that kind of a session.

**The Vice-Chair:** — The training session that we had for the first go round of this committee, we spent a fair amount of time on the process, on how the committee works, because we went through this mandate statement and operating principles at some length. But also we had a briefing by the auditor and the comptroller; the auditor on how he does his work and the comptroller on how he does his work and avoids

getting into trouble with the auditor. And the Department of Finance was in to do an overview of the government's budgeting and the like.

We're in a public meeting now. We're finished with the report for a while so that . . . so there is, I don't know, three or four chunks of knowledge anyway.

**Mr. Kraus:** — Yes, I wonder whether the members would be interested in an update on the accountability issues. I mean part of that accrual accounting business, we did a bit of an update, but maybe some of the members wouldn't mind just a review of things from our perspective and Public Accounts perspective on things that came out of the Gass Commission, and then that we've . . . the government's acted on and what they maybe haven't acted on and how it impacts Public Accounts, financial statements, and so on.

Would that be of interest? That could take a little bit of time, I suppose, an hour or so. Did you want that type of time again spent, perhaps an hour?

**The Vice-Chair:** — I think so. What you're saying then is just some historical perspective on our accounting and how it's changed a little . . .

**Mr. Kraus:** — Yes, and how and where we're going.

**The Vice-Chair:** — Okay.

**Mr. Kraus:** — Trying to meet the changing expectations.

**The Vice-Chair:** — Okay. Should we have the . . . would it be necessary to have the Department of Finance come in to provide an overview of their operations? What did they concentrate on when they were here last? Was it on budgeting? The budget?

**Mr. Kraus:** — Yes. It took people through the budget cycle, yes. The year's cycle, that's right.

**The Vice-Chair:** — Would that be useful?

**Mr. Kraus:** — Yes.

**The Vice-Chair:** — Wayne has suggested that perhaps we have CIC (Crown Investments Corporation of Saskatchewan) in to do the same. Any problem with that? Do you agree?

Well that would be a very interesting session. I look forward to hearing about it myself.

Yes. And then the auditor's . . . his operations.

And then a session on the mandate and operating principles. No doubt appreciate given the history of the Public Accounts Committee, their involvement. There's been a fair bit of practice and tradition that's evolved from this committee and how we approach things and what we feel our job is and how we should conduct our job.

So I've got about five things here: historical perspective on accounting changes; Department of Finance overview; CIC overview; the auditor's office; and a session on mandate and operating principles. Is there anything else that you can think of?

just by way of suggestion, I don't know if the new Conservative members — assuming there are new Conservative members — will be in place by next Tuesday or not, but can we leave it to discussions with the Conservative caucus as to whether we start next Tuesday or the Tuesday after that, but try and finish somewhere around the middle of April, before the report comes down then. I don't see us taking five weeks to do this.

**Mr. Kraus:** — I expect you would like John Wright to appear. And I'm not sure how much briefing continues on after the budget has been presented on the 18th. But it may be even next Tuesday he will be out and about accompanying the minister, or whatever his plans.

**The Vice-Chair:** — Yes.

**Mr. Kraus:** — So if he was to appear it would probably be better if there was still . . . more like the 30th would be the next Tuesday after that I guess.

**The Vice-Chair:** — Yes. I think we'll leave it to Bob in discussions with the Conservative caucus. And if . . .

**Ms. Haverstock:** — I would just like to make a suggestion that there is a potential for not only overlap but also overload, and that I would very much like to have not only the refresher part of it, but I'm sure I'd be able to take in some information more valuably than I did in the past.

And I just hope that we don't take up an entire morning, each Tuesday morning, with running some things back to back. I would far rather us concentrate on information given to us by let's say the Department of Finance, and then the auditor's office, and you know the comptroller, etc., rather than having three hours of information at one time.

**The Vice-Chair:** — Yes. Keep it down . . .

**Ms. Haverstock:** — I don't know how others feel about that but I would find that more valuable.

**The Vice-Chair:** — To keep it into manageable chunks, say an hour at a time.

**Ms. Haverstock:** — Yes.

**The Vice-Chair:** — Okay. That doesn't preclude us from doing two chunks in one day?

**Ms. Haverstock:** — I don't think it does. It's just that I think it would be of value perhaps if there are people thinking that others may be participating in Public Accounts in the future if they could participate, if they could be in attendance. And it would be pretty

overwhelming I think if we ran too many things at once.

**The Vice-Chair:** — What I'll do is Bob will have to work with all the parties concerned and put something together and see if it makes sense. I guess priority should be to make sure that there's an opportunity for the new people and especially the Conservative members, if they're new, that they get the training.

I don't know if we need a motion on that. I think we'll just agree to proceed on that.

**Ms. Haverstock:** — I would really prefer some predictability as well. I mean, if we're going to be going to Tuesday mornings and a particular time, I'd like to be able to know that that's going to be from 9 to 10 or from 8:30 to 10:30 or something, so that I can . . . Already, just being informed of this meeting yesterday, it meant that I had to change an appointment this morning. So it would be of great value if I could just know how much time we would be spending and I could block off that time.

**The Vice-Chair:** — I'm not sure, we may have discussed it at a previous meeting, but it was my understanding that this committee would be meeting on Tuesday mornings and it would be at 9 o'clock. And members should expect to leave a couple of hours for the meetings. And the last little while it's been loose just because we're . . . but I think from here on one can reasonably set aside Tuesday mornings at 9 o'clock for a couple of hours for this committee. I held discussions with John Solomon from Crown Corporations and he agrees that we would not try and hold meetings so as to conflict.

**Ms. Haverstock:** — It's that "loosely" part that I would like tightened.

**The Vice-Chair:** — Yes. I know, it's just we had some problems this last little while. But my guess is that once we start on this training, then by the time we get through it, the auditor will have his report and we'll be able to start on the work for the coming year. And it's my expectation that that would be done on Tuesday mornings at 9 o'clock.

Does anyone have any problems with that?

And again it's something that when the new members are appointed I guess we'll have to check with them. If there's some great problem with that, then I guess we'd have to look at that. But it certainly would be my understanding that's when we would meet, and I sense that it's their understanding as well.

Is there any other business that anybody wants to discuss?

**Mr. Strelioff:** — A suggestion on the ordering of your orientation sessions. What might work reasonable is to review the mandate and operating principles first and then move to, if Mr. Wright's available, the Department of Finance fiscal framework to find out

how it comes together; and then CIC and their role and how they oversee the finances in the Crown corporation sector; and then the *Public Accounts*, which brings it together in a reporting sense; and then our office at the end looks at it at an in-general and after-the-fact basis.

So the mandate the first time . . . first session on the mandate and operating principles would give you a review or an introduction to just what exactly is the role of the committee — that's always debated at how far you can go and what you should be questioning — and then move through the financing, the fiscal framework, CIC's framework, the *Public Accounts* which reports, and then our office that audits. If it's possible, that seems to be a sequence that makes sense. And if our office can finish its report — and Fred assures me that we can — and have it tabled by around April 20, that means there's about four Tuesdays. So somewhere in those four Tuesdays, in that sequence, that seems to make sense.

**The Vice-Chair:** — I don't have any problem with that. Seems logical. Something that would depend on rights and . . . (inaudible) . . . the schedule and the like. We don't have to bring anyone in to deal with a mandate in operating.

If that's it then, I guess we'll put the question or the two motions. And the first one is:

That the draft report be adopted as the committee's third report to the House.

Moved by Mr. Cline. Is that agreed? Agreed. That's carried.

And then the next one is, again by Mr. Cline:

That the chair of the committee presents a report to the Legislative Assembly.

Is that agreed? That's carried.

Might I ask the committee's indulgence that these motions be conveyed to Mr. Swenson, but if Mr. Swenson . . . I've discussed the draft report with him and I don't think that he had any problems with it, but just to be on the safe side, if he identifies a serious flaw or problem with the report that we would then have an opportunity to meet again and to review these motions. But if not, then the motions will go forward. I don't think we need a motion on that but the record will show that that's our understanding here as a committee.

Thank you very much and we'll see you soon.

The committee adjourned at 9:36 a.m.