

The Chair: — We better get under way here before the conversation digresses a little bit too much. Now I'd like to claim credit for the new facilities as far as the coffee arrangements there, but I wouldn't quite stretch it that far. But anyway I'm sure everybody else has helped themselves to a cup of coffee.

The meeting this morning isn't intended to be a lengthy one. We're going to have a brief orientation by the Provincial Auditor for the benefit, of course, mostly of the new members on the committee, and I think . . . Well at this point in time, I'd like to take the opportunity to welcome Mr. Jess and Ms. Draude on the committee. I'm sure your contributions will be valuable ones and we look forward, as all members do I'm sure, to working with you on the committee.

So we will be in a few moments hearing from the Provincial Auditor, touching on what will be a little bit of an overlap in terms of orientation we may have had previously — but I don't think it hurts to have a certain amount of this material highlighted for us again — followed by consideration of all the members of the committee of a regular meeting time, and then just trying to frame a schedule for our future meetings in terms of how we approach our work.

So at this time too, I'd just like to mention that Mr. Paton, for the benefit of the new members as well, has agreed . . . Mr. Paton from the comptroller's office will make himself available to you for a private meeting if you so desire, to get a bit of a briefing from their perspective as far as it relates to the Public Accounts Committee. So you may wish to speak to Mr. Paton about that later.

At this time I think then I would just turn this over to the Provincial Auditor, and if you wouldn't mind just going over a little bit of this ground for us again, and I'll leave it to you right at this point.

Mr. Strelloff: — Okay, thank you very much, Mr. Chair, and members. Good morning and welcome. With me today are Fred Wendel, the assistant provincial auditor, Jolene Beblow, an articling CA (chartered accountant) student writing her exams this fall — Jolene Beblow, and is from Lestock; Bob Black; and with me, Judy Ferguson, who is going to help me on the presentation this morning.

The Chair asked me to comment a little bit before I start, on a breakfast seminar that some of the members attended that the Auditor General of Canada came to and spoke at. It happened about a month ago, and he came under the auspices of the Institute of Public Administration of Canada, as well as several professional accounting organizations. His talk focused on the importance of performance plans and reports, and measuring results in terms of clear and measurable objectives.

And as we discussed back in the fall, the federal government actually has an annual award program under the auspices of the Auditor General, where they give awards for the best corporate plan summary and annual report of a Crown corporation, and this year the Farm Credit Corporation was the winner of it. So

he was in Regina to complete the audit of the Farm Credit Corporation as well as to give the award to the Farm Credit Corporation.

Now the orientation that I plan has three general topics. Judy is going to talk about where we fit in the accountability structures of our system of government — what we examine and how. I will then provide a few thoughts about the work of this committee. The Chair asked me to provide some thoughts about how the committee could perhaps work better and some perspectives on issues that my office faces in shaping our work so that we serve the Legislative Assembly well. And the importance of the legislative authorities and protections that are provided to my office to help ensure that we can examine and report without being criticized for carrying out our responsibilities. It's very important — legislative authorities and protections.

So if you have questions as we go along, please fire away. And perhaps the best place to ask would be at the end of each of the three segments; so I'll turn it over now to Judy.

Ms. Ferguson: — Good morning. As Wayne indicated, my job is to talk about sort of our office more specifically with respect to our role and the accountability relationships. I'm going to use the overhead a little bit here and Fred is going to just put the front table here in the dark and the rest of you will be in the light.

A Member: — Which is usually the way it is.

Ms. Ferguson: — Maybe we'll invite . . . no that's here. Okay. What the overhead is trying to show here is really the accountability relationship and how our office fits into that accountability relationship. You may recognize the overhead from the brochure that I have here, the black and the gold one that our office has put out for a number of years. It is contained within the brochure itself too. Okay.

Mr. Sonntag: — I wonder if it's significant that our committee doesn't appear on the screen.

Ms. Ferguson: — We can fix that. What we have here is a . . . You're all familiar with, I think, the different components. What we'll look at is the accountability relationship between the Assembly and the executive government to see really where our office fits in that accountability relationship.

When we refer to the executive government, what we're talking about is the entire government of the day and that's headed up by the Premier and Executive Council. We're also talking about the various components of the government, and at this time we have almost 200 different components of the government. Some are fairly large and some are really quite small.

We've got departments, we've got Crown corporations, Crown agencies, boards, commissions, different funds. There's a lot of different names to the different components, and I encourage yourselves to get familiar with what the different components are.

The summary financial statements has an appendix which is a really good starting point to get a handle as to what the different components are.

As you know, the executive government is answerable to and accountable to the Assembly for the management of the government and the management of the various activities of the government.

We actually, from an audit office perspective, were pleased that initially the territory, then later on the Assembly, recognized the importance of the audit function. We're one of the few things that has I think withstood the test of time. We actually were established, would you believe, in 1878, which is before the province was established. So it's kind of one of those little, neat trivia facts that I think does stand the test of time.

The audit office was continued under The Provincial Auditor Act by the Assembly, and it established our office, but also established the Provincial Auditor as an officer of the Assembly. And that's important, to be an officer of the Assembly.

The Assembly asks us to provide them and the public with assurance about the use of public resources by the executive government. As Wayne will later discuss, we as auditors place a high regard on independence. And this independence is a safeguard for the Assembly and the public. It ensures that we as an audit office can fulfil our responsibilities and also ensures the Assembly receives our findings without bias. And Wayne's going to talk about that further a little bit later.

So what do we as an audit office examine? And this is the extent of my overheads today — the two. Basically we have . . . for our examinations we examine the executive government in its entirety. For example, we do the audit of the summary financial statements of the Government of Saskatchewan and we examine the various components of the government.

Yesterday there was a number of annual reports that were tabled. And we're involved in the audit of SaskTel, which is one of the components. We also audit the departments — the Department of Highways, Department of Finance, etc. More specifically, we examine the government's reports and its management systems and practices and then we report our findings to the Assembly.

Our strategic direction document — which I understand that you'll be receiving a copy of, if you haven't received one already — looks like this. It sets out the areas that we examine. It's right on the front page here. They are . . . We look at the reliability of the government's financial information. When we do that, we ask the question, are the financial statements or financial information government prepares credible and reliable?

We look at the government's compliance with legislative authorities. We answer the question, does management comply with the main authorities that govern their activities?

We look at the adequacy of the government's systems and

practices relating to financial reporting and compliance with authorities and safeguarding of assets. When we do that, again we answer the question, how well does management safeguard the public's assets and prepare its financial reports?

We look at the adequacy of the government systems and practices with due regard to economy, efficiency, and effectiveness, again answering the question, how well does management safeguard the public's assets and manage the public's resources?

When we carry out these examinations, we have to follow professional standards. And those standards are recommended by the Canadian Institute of Chartered Accountants. Many of you may recognize these standards and may also recognize that the standards continue to evolve and change over time. And Wayne will again discuss a little bit later as to the flurry of activity and the changes that have occurred in recent years with those standards.

From time to time the executive government decides to appoint a private sector auditor to audit a particular part of the government. For example, cabinet has appointed Deloitte Touche to audit SaskTel and its subsidiaries. In these cases, our audit office follows a protocol. And this protocol was set out by a task force and was accepted by this committee.

The protocol is explained in this report. It's called a "Report of the Task Force on Roles, Responsibilities and Duties of Auditors." And for the new members, I'd encourage you to have a look at the recommendations in this report and gain an understanding, and if you have any questions please feel free to ask. This protocol, what it does, it ensures the auditors work together in the audit of management, and reports the results to the Assembly as efficiently and effectively as possible.

Besides our audit reports to the Assembly, our office prepares and tables each year our business and financial plan, and also our annual report on operations. The business and financial plans, what that does is it sets out our plans for our audit office, where we intend to focus our resources on. It also sets out the resources that we require to carry out our activities, and lastly how we plan to measure the success of our office — what our indicators of success are.

Our report on operations, as you may expect, later on reports on the results of what we've done, what our performance is. And in doing that it includes both the financial and non-financial information. It does contain the financial statements of our audit office that are audited, and our auditor's reports on the adequacy of our internal controls and compliance with the law.

The strategic direction document that I referred to earlier does contain a summary of our plan, and also contains what . . . in doing that it contains the goals, the objectives, and our action plans and the indicators for our success. And they're highlighted in this short document.

I'd also like to convey to you that right now we have about 60 staff in our audit office. Of the 60 staff we have about 15 to 20 articling students, or students that are seeking their professional

accounting designations, of which, as Wayne indicated earlier, Jolene is one of them. We hire non-accountants. As you may appreciate, maintaining and developing qualified professional staff for the public service is one of the important aspects of our audit office. And we're very proud to say that a number of our staff have moved on throughout the public service, and do contribute to the management of the public service.

The last thing that I'd like to leave you with is really our mission and our vision that's set out in this document. And just to really say what our mission is:

Our Office serves the people of Saskatchewan through the Legislative Assembly. We encourage accountability and effective management in government operations through our independent examinations, advice and reports on the management of public resources entrusted to government.

Wayne's going to talk a little bit further as to our office and this committee. Thank you, Wayne.

Mr. Strelloff: — Thank you very much, Judy. As I stated earlier, the next topic is about the work of this committee.

This committee I view as an important agent of change and, in the context of other committees across Canada, has done a very good job. For those who have met with your colleagues in the annual meetings of legislative auditors, you'll note that the workings of this group is very good. And I've seen a lot of good progress initiated and supported through the Public Accounts Committee.

I view this committee as the audit committee for the Legislative Assembly. You have the responsibilities of holding the government accountable. And you have a good committee mandate and operating principles, and they were approved back in 1992. I think each of you have copies of it. They're very good in setting out what your responsibilities are and how you are to fulfil those responsibilities through operating procedures.

Page 2 of the mandate is particularly useful to look at, where it sets out what you examine and for what purpose. One of the things that it says is that in carrying out your role, you're trying to seek and work with us to achieve the maximum accountability of the government to the Assembly. I mean that's the goal — to achieve that maximum accountability.

Because the *Public Accounts* and our reports are referred to you, you have access to all government organizations, ranging from the milk control boards or the liquor and gaming authorities, to the workers' compensation boards, to the Department of Social Services, to SaskPower, to the Crown investment corporations, to the, as Judy mentioned, close to 200 different organizations that exist within the government.

So you have access to the officials that administer the government's programs — very important responsibilities — and you do have the ability to decide what to do.

Now your role varies considerably from the Crown Corporations Committee. Crown Corporations Committee has

the ability to discuss policy with the ministers of the day. Ministers come to the table; ministers don't come to the table here. Here you're discussing, scrutinizing the administration of programs and services, and you have access to all the key officials of each of the government organizations. In the Crown Corporations Committee you have access to discussing policy issues with the ministers of the day. Very different roles, very different.

As a result of your work, you make recommendations for change. And one of the things that you have to deal with over the next few weeks is your report to the Assembly. And there's a whole series of recommendations on change and how you act as an agent of change within the . . . within our institutions of government.

The Crown Corporations Committee doesn't make recommendations. They focus . . . So they don't focus on being an agent of change, they focus more on the opportunity to discuss policy issues with the ministers responsible for those corporations that directly charge for services. That's the general focus of the Crown Corporations Committee. Very different roles. Very important, both roles, but very distinct.

I certainly advocate to all legislators to use all the opportunities that you have to ask questions and discuss issues either with officials of government, appointed officials and CEOs (chief executive officer) and deputy ministers, or with the ministers of government.

The Chair asked me to identify some ways that I think this committee could be even more effective. The first step of course, would be to make sure that you bring your committee mandate and operating procedures to each meeting. It's a useful reminder of the scope of issues that you have the ability to examine. That's one thing.

The second thing is, meet more frequently. I know you have busy schedules, but the meetings, you can get a lot of things done through these meetings.

I also suggest that in your operating procedures you have the idea of in camera briefings before you ask an organization to come in. Those are quite useful. I would recommend that you do that on a regular basis. Because it provides you an opportunity to discuss issues or ask questions in a less formal way before going on the public record and having the officials come in. And if you make it more of a routine rather than a special circumstance, it will become an important routine.

A third thing that I think you might want to do is develop a series of standard questions as a starting point. In your operating procedures you talk about the importance of having a lead questioner. But a series of standard questions, like for each organization that comes you could ask the officials to set out or describe what their programs and services are to achieve, and what do they achieve in terms of clear and measurable objectives. It's a very important part of explaining what a program is all about. That's one important question.

What are the key performance indicators that the organization is

using to monitor their success? And then the third question being, what are the key issues that face the organization that they have to manage well to make sure that they achieve what they are planning to achieve?

And the fourth question, as a legislator, where do I go to find this information, more detailed explanations or in written documents?

So three questions related to the objectives of the organization, the performance indicators they're using to monitor and manage, and the key issues that they're trying to address to ensure that they are successfully achieving their objectives.

Now there are some good examples of that. The Economic Development, the *Partnership for Growth*. Very good example of an organization setting out, here's what we're trying to achieve. Three important goals and a series, I think, of 21 objectives. They've got specific actions and they've got . . . they've identified two performance indicators with targets related to the gross domestic product of the province as well as the total employment.

Very important to set out that clearly. It doesn't make it easy to have to answer to it. I mean because you're setting out what you're trying to achieve; therefore you're being very transparent. But that's a very good example of an organization that has set out that kind of information.

So those series of questions would be a very good mechanism to help begin the discussion. More frequent meetings and don't hesitate to ask questions. I think the . . . being part of the committee does provide you a good opportunity to find out how the government programs work and how they fit together in a total context. You're able to identify and discuss issues, which is also important. You're able to meet and interact with many officials from all sorts of different perspectives within the government, as well as an opportunity to improve management and accountability practices. You serve as an agent of change.

Now with so much happening out there in our world, in your world, there's a lot happening in Saskatchewan related to public sector management and accountability. Now, Bob, can you hand out the document on the criteria — *Two Sides of the Same Coin*, and our strategic directions.

Judy mentioned that we are handing out a strategic direction document which is part of that package. In there it talks about the key forces and trends that we see out there that's affecting your work as well as our work. There's also a lot of things happening in terms of professional guidance to how we carry out our work and what we should be looking for in terms of key features of good organizational control and performance.

The first document, *Two Sides of the Same Coin*, talks about the work of the Canadian Comprehensive Auditing Foundation — it's called the CCAF — and the Canadian Institute of Chartered Accountants criteria of control group. They're very good documents for explaining what to look for in well-performing organizations. Those organizations are providing guidance to us as auditors, legislative auditors, on how to carry out our

responsibilities.

On page 12 and 13 there's a summary of two ways of looking at organizations. One are the 12 attributes of effectiveness, what you'd be looking for in a well-performing organization, and providing guidance to management groups, to auditors, to governing bodies, on what they should be looking for in and encouraging in organizations. We use those criteria in helping assess how best to carry out our work.

The criteria of control. Remember a lot of our work relates to assessing control of . . . or the management control of the public's resources, public money. The criteria of control represents thinking of our professional bodies on how best to examine control, what are the key aspects of control, and a very useful perspective in terms of what you would look for in well-performing organizations.

And of course they're pointing out that a well-performing organization and a well-managed or controlled organization are really two sides of the same coin. They're addressing the same kind of issues in different language, but trying to get to the same point.

With so much happening in our world of public sector governance and control and accountability, we constantly monitor developments and seek advice from legislators, from our colleagues, from government officials, from members of the public. We want to make sure that our work is relevant. We want to serve as an agent of change and continue to encourage practices to improve.

As you know, recently we initiated a survey on seeking advice on how best to shape the work and priorities of our office. We did a survey in 1991, asking legislators, government officials, public accounting firms, public interest groups, and individuals on how best to carry out our work. And we've asked a series of questions to find out if others think that some of the issues we've been working on and think are important, they agree with or disagree with.

As you know, I've asked this committee for an opportunity to discuss that survey and I certainly will welcome the opportunity at some point if you wish. I've also asked the Crown Corporations Committee. I've also asked each of the three caucuses as well as Ms. Haverstock to discuss the survey and seek advice on how best to carry out our responsibilities.

Many of the questions that I've posed in this survey are long term. They're difficult and will require ongoing effort. Others may require change in thinking, and still others may require change in legislation that sometime in the future should be brought to the Table and discussed and proposed, whether it's legislation that pertains to our office or legislation that pertains to the government, perhaps The Financial Administration Act.

As the future unfolds, I'm going to be bringing forward ideas and recommendations to this committee, to the Crown Corporations Committee, to the Board of Internal Economy, and also to many of the government officials that I meet on a very regular basis. And certainly I welcome the opportunity to

discuss with each of you, or in more detail, the questions I posed in this survey, to obtain your views. Your views and the issues that you think are important, are very important to me.

One of my key responsibilities is to decide how best to serve the legislature as an institution, in the context of course of my legislative responsibilities, authorities, and protections. As you know, as an officer of the Assembly, I work for the legislature as an institution. As an officer of the Assembly, and through The Provincial Auditor Act, I have responsibilities, authorities, and protections.

The responsibilities as Judy outlined them relate to reporting on the reliability of financial statements and information; compliance with legislative authorities; the adequacy of controls — remember the criteria of control document that you have before you — responsibility to use professional standards; to report to you when I do not rely on the work of a public accounting firm and to report that publicly, explaining why.

I also have a number of authorities that are placed within The Provincial Auditor Act — access to government officials, access. I have access to all government information. I have the ability to report publicly, and if I have any difficulties with those issues I can bring them to your attention for help.

The protections that I have as an officer of the Assembly ensure that I can examine issues and report my findings, conclusions and recommendations without worrying that I'm going to be criticized for carrying out my responsibilities.

The authorities and protections I have are necessary to carry out the responsibilities and to be able to report. As you know, I often bring forward views that officials don't want to address now or don't agree, and sometimes legislative committees or legislators also don't want to address now or don't agree. Such disagreements, or not wanting to address issues now, doesn't relieve me of the responsibilities to examine and report my findings, conclusions, recommendations.

During the last six and a half years now that I've been Provincial Auditor, I've learned a lot. Change in big organizations is not easy. It requires a lot of determination and persistence — constant. The work of this committee has and will, I'm sure, make a difference. When you bring officials in and ask them questions, it's important.

And third, the role of a Provincial Auditor is not about making friends. You have to go in and the people in our office go in in some very difficult circumstances and have to come to some very difficult conclusions. On the other hand, I've been able to participate and watch a lot of good progress and that's one of the key rewards.

And with that I'll end my presentation. If you have questions, I'm more than pleased to answer them.

The Chair: — Well thank you, Mr. Strelieff, and Miss Ferguson. I appreciate the overview. As having been a member of the committee now for awhile, it certainly helps to reinforce the work that we're doing. So I notice some of the members

have been waiting patiently to put some questions to you so I'll start with Mr. Pringle. Do you have any questions or comments?

Mr. Pringle: — Thank you very much, Mr. Chairman. And good luck to you and members, officials. Good morning. It's nice to be back. I agree with the Provincial Auditor . . .

Mr. Sonntag: — It's nice to have you back.

Mr. Pringle: — Thank you. I agree with the Provincial Auditor that this committee has accomplished a lot of things together, and I know with the new members — very good new members — we'll continue to do so.

I want to go back to, maybe a question on Judy's presentation which was very good too. Obviously the independence of the auditor, or any office of the Assembly, is critical. I strongly support that, which is the reason that we, as you know, we made sure, along with Ms. Haverstock and the third party at the time, that the child advocate be independent. In fact the only independent child advocate in the country reporting to the Legislative Assembly rather than to a minister. And we did that for this very reason. So I support that.

I just wonder what your thoughts are. Are there ever times when there could be legitimate differences of opinion between say Executive Council and the Provincial Auditor's office on even interpretation of something like national standards — national accounting standards?

I'm not saying there are, but I'm just wondering, is it ever legitimate that there may be differences of interpretation? And if so, who's right or sort of who . . . Obviously the auditor's office, with the independence, can report as they see fit, and that's not only an opportunity but a responsibility and an obligation.

But does the auditor's office ever see that there could be legitimate differences of opinion on how to interpret the criteria, or not necessarily, I guess. Maybe it's never finished. Maybe the task is never finished since it's an ongoing process. But in the end, I guess, if there is, how does that issue get resolved?

Mr. Strelieff: — Mr. Pringle, members, most of the standards related to, I think with say accounting standards and how to present financial information, for example, are based in general principles. So they'll be set forward, general principles. And then organizations and accountants and auditors try to apply those general principles to particular circumstances.

And the application of the general principles to particular circumstances is a function of the facts of the circumstance, in cases . . . A lot of accounting reports include estimates, and there's a lot of judgement in those estimates.

To me the key thing about accounting judgements and having to express conclusions is having to come to the table and explain why. And in my experience, that when you are faced with the responsibility of explaining why you've taken a

position on a difficult, complex issue, the facts usually speak for themselves.

Mr. Pringle: — But the facts are facts are facts. I mean, are there always . . . I mean, there may be different interpretations of what the facts are. Is there ever . . . I mean, is that ever possible?

Mr. Strelieff: — That there's a different interpretation of the facts?

Mr. Pringle: — Yes.

Mr. Strelieff: — It's important to set out what your assumptions are about the facts. But someone's assumptions about the facts might be different than another's. That's why it's important to set out questions . . .

Mr. Pringle: — Is that ever legitimate to agree to disagree?

Mr. Strelieff: — Well sure. Right in our reports we from time to time say that an issue is a matter of professional judgement, and someone else has come to a different conclusion. And then the next part is, in this forum, is to bring to your attention what the reasons are, and then you can make your own assessments and judgements.

Mr. Pringle: — Okay, thanks.

The Chair: — So I think then for the benefit of the rest of the committee members, and Mr. Pringle's got a good point that he's making there, but in no way should two parties when they agree to disagree on any particular item ever feel that that should preclude them from coming forward again at some point of time in the future. And if I hear the auditor correctly, this is the forum to air those concerns on both sides. And I think that's what we've been quite effective at doing.

Mr. Sonntag: — I don't want this question to be provocative in any way, but I think it's key in my estimation anyway, to why often there might be conflict. You'd said that you viewed this committee as an agent for change. So first of all I'm asking why you view this committee as agent for change; and secondly to whom, or for whom, I should say? Because as I said earlier, as I just said, I think that's key to why we have conflicts sometimes.

Mr. Strelieff: — Mr. Sonntag, members, one of the important products of this committee is a report to the Assembly — periodic reports to the Assembly — where you make recommendations on here, on how practices, whether it's management or accountability practices, should change. You actually say at the end of the day to a particular organization, we've heard a good discussion, we're going to recommend to the Assembly that a practice change. That means to me that you're serving as an important agent of change, and a very . . . I think a very positive agent of change.

Now there may be some issues of the day that are far more difficult to change. As I said before, that in large organizations it's very difficult to effect change in an immediate way. And some of the ways that you've signalled that is by asking the

Assembly to agree to recommend to the government that they work on studying how best to implement this issue. So to me you're signalling the issue's not very simple. It's important. Please work towards changing and provide us some reports back.

Mr. Sonntag: — Okay, I can generally accept that argument. One thing that you said as well, that I think that as someone who has been elected now for a few years anyway, you said that change isn't easy. And I actually argue that change is. I think it's often difficult to accept that in a democratic society, the minority has its say but the majority has its way. And I certainly put myself in this category as well. But often when I'm frustrated and not able to change something, it is simply because I have not been able to convince the majority of my caucus or the majority of the legislators that my view is the correct view.

And so I think that even . . . I even look at our government right now and I see that one of the challenges for us has often been to be able to explain to the public why we've been changing things as quickly as we have been changing rather than remaining the status quo. So I think . . . I guess what I would argue is change is relative to the perspective from which the person that sees change difficult to make.

The Chair: — Just on the topic, Mr. Sonntag, I don't think anybody on the committee would just want to propose change just for change's sake. It has to be like constructive change. And I'm sure that the auditor's office is working towards that end always as well. And sometimes the constructive changes are the ones that are more difficult to make and they do involve very intelligent discussions on both sides of an issue. And certainly those are the sorts of debates that we should welcome in our committee.

Ms. Stanger: — I wasn't going to get into this change thing, but I just want to make a comment that the auditor could comment on. Actually, isn't the role of the auditor . . . he should be the agent of change and we as the legislators should be the arbiters of the change. I just want to know if he thinks that's his role.

But I want to go on to another question. You can answer both of them.

I was really interested in reading this chartered accountants of Canada, their framework of 12 attributes, and many of them do apply, I think, to a government agency. But our mandate is not the same as a corporation's or a business's, though I realize there are crossovers, like for instance achievement of intended results to the extent to which goals and objectives have been realized. I agree with you in the partnership of renewal. That is clearly stated, so that would apply.

But it would seem to me that the roles of public auditors would be slightly different than just the goals of the chartered accountants. And I was wondering, Mr. Auditor, if you . . . I believe there's an organization of public auditors. Could we see a framework of their goals and objectives, because that would be really interesting if it isn't too lengthy.

Mr. Strelieff: — Ms. Stanger, members, the first thing you asked me was whether our office is an agent of change. We are an agent of change in the sense of stimulating debate, fostering discussion, encouraging people to address issues. We can't make them do it. I mean, we just have to, as Mr. Sonntag said, present the arguments, try to make the issue as simple as possible and as clearly a good thing to do as possible. And I see the work of this committee in a similar vein.

The 12 attributes that you mentioned — there's two types of frameworks in that document. The 12 attributes produced by the Canadian Comprehensive Auditing Foundation were developed in the context of public sector organizations. They were actually prepared or thought through and developed by people who work within government across Canada several years ago. The criteria of control have been developed by the Canadian Institute of Chartered Accountants, and their main emphasis has been in the private sector, but they also have tried to consider public sector as part of it. And at the end of the day they do think that the criteria of control apply equally in any sector of government.

But there's two different ways of looking at well-performing organizations — the goals and objectives of auditors. In that light grey document that I provided is our goals and objectives and strategies and performance indicators and admissions. And if you'd like further information about that, I'd be happy to discuss it with you.

Ms. Stanger: — No, you've been very clear that you think that this has been developed by public auditors, and that would apply to private and public?

Ms. Ferguson: — It's been developed by not just auditors, it actually was the CCAF one which is on the page 12. That organization is . . . its primary focus is really a public sector focus — public sector being at the federal, provincial, and local government level, like the broader look — and both a management and auditor perspective. The one on page 13, the opposite one, is the one where Wayne is saying that that one is primarily a business focus or more of a private sector focus.

The Canadian Institute of Chartered Accountants you'll find has actually two arms to it. One is more the public sector focus, which is the Public Sector Accounting and Auditing Board, and then it does have the private sector focus. So the CICA (Canadian Institute of Chartered Accountants) is expanding in being more encompassing within the private sector too.

I think there is more of a recognition as to the size of the public sector and the size of governments and the different levels of governments in the people that are setting standards than there was maybe say 10, 15 years ago; more of recognition that the role that the public sector does play in the overall economy, etc.

Ms. Stanger: — That's interesting. I thank you very much.

Mr. Thomson: — Good morning, Mr. Chairman. And I'd like to say a welcome again obviously to the officials who we haven't seen for some time. I was going through Public Accounts withdrawal there for a little bit at the beginning of the

session, but fortunately the whip would periodically slap me upside the head and that sufficed.

I want to ask a couple of questions. I'm actually pleased we have this opportunity this morning to discuss this again. Because over the past year there were several issues that came to mind about the role and relationship between the auditor's office, the Assembly, this committee, and executive government, and I'd appreciate I think some discussion on that.

One of the areas . . . let me start by saying I think there are two issues we end up dealing with in this committee. One is, as Mr. Pringle says, dealing with the facts and ascertaining what in fact are the facts in an accounting issue, and that tends to generally in my mind focus around the issue of interpretation of Acts, what the legislators intend when they pass various pieces. And I think of the debate we had over the Greystone Management issue, or we had about the Energy and Mines debate in remissions, which were largely debates on interpretation of Acts — what do the legislators mean?

Then there are the secondary issues which are the advice we provide to government on accounting and dealing with public accounting issues, and I think particularly here of the pension issue. I think that that largely deals with the two sides that we're charged with discharging from the Assembly's point of view.

The question I have is, at what point are those issues ever resolved? Is there a point at which the members of the Public Accounts Committee and the legislature, by adopting its report or receiving its report, say yes, we accept the recommendation or the Public Accounts Committee interpretation of the Act. Or does this just constantly come back to us?

Because I find that over the years, and maybe it's just the Public Accounts Committee wasn't meeting frequently enough to discharge its duties, but I find that there's a lot of recurring issues in your reports. Is there ever a point where we are . . . where an issue is concluded?

Mr. Strelieff: — Mr. Thomson, members, when are issues resolved? For example, on an accounting side we recommend that the pension liability be reported in the General Revenue Fund. It's not right now. We bring that to your attention every year as part of fulfilling our responsibilities. It doesn't mean that you've agreed to it — you haven't, I think, on that one.

But as part of my legislative responsibility to the legislature, I can't not bring that back to your attention. It's important for all legislators, whether it's this committee or a future committee, to know that when you read the General Revenue Fund's financial statements, they don't include the pension liability. So until it gets recorded, I would always be bringing that to your attention.

In terms of legislation for example, let's go two ways — one where it's fairly clear and the other where there's different legal opinions. In some cases, we'll bring to your attention an organization that is not complying with the law. For example, I think in the district health boards, they weren't providing the minister with detailed reports on, I think . . . I can't remember

on what . . . (inaudible interjection) . . . purchasing equipment. So it was clear that they weren't complying with the law but the remedy was to change the law. And that was proposed in the Assembly and done.

Now in some cases, like the NewGrade Energy item, the officials of government and our office will disagree. They interpret their legislation different than we interpret their legislation, and there's a disagreement. Now part of our responsibility is to bring to your attention where we think the law has been broken, because that's what we do. Now in some cases we will recommend that the legislation be changed to . . . or suggest to the committee to clarify the intention. If it's unclear, if we're disagreeing and the department is disagreeing and it seems like there is reason to disagree, something needs to be done.

And one remedy is to clarify the intention of the law, and so laws change to make sure that they are clearer. In that NewGrade Energy one, committees changed their minds. And there were three additions of committees I think that said to the government to, on the NewGrade, report this item as an expenditure. And it wasn't done, and then the last committee changed their mind and said . . . and voted to say, don't change; what you're doing is fine. So committees change their mind.

So in bringing forward issues of interpretation on legislative compliance, sometimes legislation is changed, sometimes committee members change their views. But in terms of my responsibilities to the Assembly, if our office has concluded that the law has been broken, we have to advise you. Because if we don't and something happens, well then we're not carrying out our job.

But that does cause some issues to come back over and over again, like the NewGrade, like the pension liability, and the General Revenue Fund, and in some cases organizations not tabling at the right time and a whole series of issues.

Mr. Thomson: — If I may pick up on that. I find this to be one of . . . maybe it's just one of the built-in frustrations of the job of a legislator, but it appears that the only time an issue is resolved is when it's resolved to your satisfaction. And I'm wondering at what point is it ever resolved to our satisfaction. Or is there ever a point at which the legislature is seen as the final body to review these issues, or is it just constantly going to a swirling vortex of ongoing debate?

Mr. Strelieff: — Mr. Thomson, members of the legislature is the final body to decide these issues. And also the committees . . . that this committee doesn't have to deal with the recommendations that we bring forward. That's a choice. I can't not bring those issues forward if at the end of the day we've examined a transaction and say it doesn't, in our view, comply with good accounting principles, or the law has been broken.

I mean I can't not bring that to your attention. But you as a committee can decide, well we've just addressed this last year; our view hasn't changed; let's not deal with it. I mean that's a decision that you can make and then explain.

Mr. Thomson: — Well I have one more question on this piece and then I want to move on to the issue of the role of the auditor and his responsibilities to the Assembly. But on questions where you believe the law has been broken or where the auditor believes the law has been broken, I can appreciate that there's a need to be vigilant on that. And perhaps there are legitimate differences of opinion on it.

But on other pieces, I know that we see recurring recommendations in the reports on things that have nothing to do with law. And in fact I feel, and I think many members feel strain on public policy issues. Let's take for example the question of annual reports. This committee's dealt with this year after year.

We have now . . . I mean how many times have we debated this even in the last year. I think of at least twice, perhaps three times. At what point is that issue resolved? Or is this a case where again, the opinions of the legislators are weighed as simply equal to the opinion of the auditor's office?

Is there ever a point at which you offer advice and we do . . . can actually reject it, or modify it, or that we've accepted it and simply leave it at that? Or are there other mechanisms perhaps we're not using. Does it take a motion of the Assembly itself to specifically deal with the issue, to ask that no further resources be spent or dedicated to these sort of pursuits?

Mr. Strelieff: — Mr. Chairman, Mr. Thomson, members, I think what you're asking is, when I make a recommendation for what I will argue will be better control and accountability — better management control and better accountability — and the Public Accounts Committee and the members of the Legislative Assembly decide that it's not time to agree with that or that they don't agree with it, or something else, should I not, should I not bring that back up?

Part of my responsibilities is to provide findings and recommendations on how best to improve the control of public money, and on some very significant issues, like the importance of a complete plan or an annual performance report from the government as a whole. They're so significant that I think I need to make sure that members know that those things aren't happening and why they should, in my view, and then the Assembly itself, and the Public Accounts Committee, can choose to agree, disagree, not address.

But I can't . . . if the government officials disagree, or if a committee disagrees with me, that doesn't relieve me of the responsibility to bring forward the best advice and conclusions that our office can. And if you remember, for years our office, back in the '80s, talked about the importance of a complete set of financial statements.

I mean for years there was professional standards recommending what those financial statements should look like. And each year the auditor of the day would come forward and say you need this, and each year it wouldn't happen. But then a window of opportunity opens. The auditor is still recommending that a complete set of financial statements should be published; they do. And part of that auditor's

responsibility was to, at least in my view, was to make sure that that issue was kept on the table, argue why it's important, and hope that sometime in the future that the issue will be handled. But it . . .

Mr. Thomson: — Well I appreciate that and I appreciate that there may be a different administration down the road that may want to adopt some of these practices that we have decided not to, and I don't think there's anything wrong with bringing that forward.

But I question the expense and the amount of, I guess, the allocation of resources to some of these issues which have clearly been decided by this legislature, and I would argue more broadly probably, by this administration, that they are not interested in pursuing. I can understand wanting to bring that forward to a future government, be it of the same political stripe with a different executive, or to a different political party if it forms office. But I just wondered, in the life of a government, why we would do that. And I leave that simply as a comment.

The question I think that we should move on to, and it was one that I have not clarified in my mind, could you explain to me your reporting process to the Assembly — how this works? Who is the Provincial Auditor accountable to in terms of his duties, the discharge of his duties to ensure that's done, the management of his office? And I wonder specifically in terms of the auditor's relationship to the Speaker, the auditor's relationship to the Board of Internal Economy, to the Public Accounts Committee, and to the audit committee.

I'm not sure I completely understand this. And this is, to be quite honest, a question I would probably ask the child advocate or the ombudsperson as well because the officers of the Assembly have a different reporting relationship, but I'm not sure I completely understand it. The problem specifically I run into is that they're often referred to as independent officers and I wonder, are these positions that are simply given for life, complete, without direction, or how do we establish a dynamic relationship, and specifically a reporting relationship?

Mr. Strelieff: — Mr. Thomson, members, the starting point for determining our responsibilities, authorities and protections is looking in The Provincial Auditor Act. It sets out what we're responsible to do; what we're responsible to . . . What Judy just brought to my attention was, in our 1996 fall report in chapter 9, we discuss how . . . we have a chapter called: How we are accountable. And that's what you're getting at.

And there is a chapter on this and it has . . . it's a good framework for answering your question. We are accountable to the Assembly. The Provincial Auditor Act sets out, provides important responsibilities to our office. We are accountable to the Assembly in answering to and reporting on how we carry out those responsibilities.

Do you want me to go through the chapter?

Mr. Thomson: — No. I think what I'm curious about is this idea that you're responsible to the Assembly, but I know you've never been called to the bar of the Assembly to report or

have a dialogue with the legislature directly. So does that function then happen through the Speaker or does it happen at the Board of Internal Economy or do we need to convene the audit committee as stipulated in your Act to have that discussion about roles?

I'm just not sure how that works. I know that in terms of my position I'm accountable once every four years — folks get to go and vote on whether I'm here or not here. How does that work in terms of your process?

Mr. Strelieff: — There are so many mechanisms that I go through that I'm challenged on what I'm doing and what I'm concluding and what I'm recommending that it . . . But the starting point is that in a financial sense each year we prepare a business and financial plan.

We provide it to all members; to this committee as well, and we . . . But it goes to the Board of Internal Economy. The Board of Internal Economy meets and asks us questions about what we're proposing to do, why, how much it's going to cost, what are our planned priorities, what happens if . . . what resources are we requesting, what happens if we don't . . . if, as the Board of Internal Economy, they recommend to the Assembly that you provide us less resources than we have recommended. And they, in a public forum, they ask us questions on our business and financial plan. They then decide what to recommend to the Assembly.

And then the proposal goes to the Assembly. It's then referred to the Standing Committee on the Estimates which meets and they ask us again, as a public forum made up of all members, they ask us questions about what we're proposing to do, why, how much, why is it more or less than last year, what happens if we provide you more resources versus less resources. And then they decide what to recommend to the Assembly.

So in the . . . And then my job, through The Provincial Auditor Act, is to advise, propose to the Assembly through these boards and committees how best I plan to use the resources that are or will be provided to our office to carry out our responsibilities as set out in The Provincial Auditor Act. So our responsibilities and accountabilities are directly to committees, boards of the legislature.

Mr. Thomson: — So in terms then of the question . . . let's take, for example . . . I'll use Ms. Ferguson's unit. The value-for-money unit of your office periodically looks at different branches and departments of the government to see whether or not they are undertaking their duties in an efficient way. I assume that's largely what they do. Is there a similar group within government that would look at say, your office, and monitor that? Or is there a group of outside accountants that make sure that this office is operating efficiently, that does essentially a value-for-money audit on the Provincial Auditor?

Mr. Strelieff: — Well there's a number of mechanisms in place to make sure that we carry out our work properly. We are audited, by the way, and the audit reports are provided to this committee. And they're included in our annual reports to make sure that our financial information that we provide you is

reliable, that we're complying with legislative authorities, and that we have adequate management systems and practices.

We also are subject to professional practice inspection carried out by the Institute of Chartered Accountants of Saskatchewan. We provide you with the results of that report, and it's done every year . . . or every other year.

We also are challenged by government officials when we meet to talk about what work we're doing, and what we're finding and concluding and recommending — very rigorous challenge.

We also then come to this committee, and here's what we recommend, with the officials on the other side of the table able to challenge what we've done, what we've concluded, whether it's worthwhile or not, whether it results in improvements. And that's an important way of making sure we're doing the right things well.

And the support of this committee to our recommendations and work is another important signal on whether our work is being done well and that we're doing the right things.

There are a number of mechanisms to make sure that we do our work well. We also have our own internal and external quality control reviews. We make sure that what we do can withstand scrutiny, because we are out there challenging others.

Mr. Thomson: — Which firm audits the Provincial Auditor's office?

Mr. Strelloff: — The firm is Hill McKillop and Company. It used to be Arscoff & Partners and they had a reorganization there and it's now called Hill and McKillop.

The Chair: — Mr. Thomson . . .

Mr. Thomson: — If I may just ask . . .

The Chair: — Oh, okay. We are running short of time here.

Mr. Thomson: — . . . finish off this line of questioning and then I just want to make one brief comment at the end.

So then if we wanted to ask a question of . . . to ensure that you're complying with your statutory requirements, we would address that to the auditor through the Board of Internal Economy? Is that the idea?

Mr. Strelloff: — You can bring them right here if you like. See tables . . . Oh sorry.

Mr. Thomson: — Go ahead.

Mr. Strelloff: — The report of our own auditor that audits us actually comes to this committee. So if you wanted to address that — and it's in our annual report on operations which we provide you as well — you can call him in and ask him what he thinks.

Mr. Thomson: — I'm sure we'll have a chance to deal with

this in the future, Mr. Chairman. I simply want to conclude by saying, more generally, that over the past year I've been on this committee and I guess the past two years that I've served in the Assembly, I have been very impressed with the professionalism of the auditor's office in terms of their staff.

I found that also, I have to admit, when I served in the public service that they were really quite excellent to work with and had some interesting approaches. I'd say the same also, obviously, for the Department of Finance officials who are often here to witness these events, but rarely get to partake in the discourse.

So I'd simply want to conclude by saying I look forward to this year and the continuing, I think, important and fairly positive relationship between this committee and the auditor's office.

The Chair: — Thank you, Mr. Thomson. I think all the members of the committee share your concerns that we don't duplicate efforts. And so I think your questions are very valid ones. But if I hear correctly, from the auditor's department, there is this aspect of diligence in one's work. And as members of the committee too, we have . . . we're charged with that responsibility as well. So some of these matters will continue to come forward. And I guess it challenges us, as member of the committee, to come up with better arguments on some of these issues when they do come before the committee.

But if I might turn to Ms. Haverstock, you had some questions or comments.

Ms. Haverstock: — Actually I don't have any questions; what I do have are comments and I hope people will indulge me for just a moment.

Nothing would delight me more than to be in the cafeteria and have a philosophical discussion on the operational definition of the word, change. But having been on this committee since 1991, I think it would be of great value for committee members who have not been to take the verbatims and to examine them, especially in relation to what did or did not transpire during the previous administration.

And the way that I have examined the word, change, which is a complex one at best to try to understand, has been to look at it in the context of what I think we have been mandated to do. Of course I'm interested in systemic change; equally, I'm interested in behavioural change; I'm interested in attitudinal change; I'm interested in a wide range of change.

But when we're truly focusing on difference — can we make a difference? — difference and different can result in better or worse. So obviously what we would like to do, as far as change is concerned, from my own perspective and from how we've been mandated, is to make improvements.

I think there have not only been improvements made to the way in which government is accountable since 1991, those improvements have been substantive. In part they have been substantive because of the response that has been made not only to the Gass report — the Gass Commission — but also

recommendations made by the Provincial Auditor.

Many of the recommendations that came forward from 1991, '92, '93, '94, have been significant in nature and I have been very pleased and privileged to have been part of a committee that welcomed all of those recommendations with an open mind, to the point where what we would do, would look at and make judgement calls upon what would create improvements.

I would like to think that we would continue to have that kind of focus here and it does trouble me, to say the least, to have heard that somehow, since an administration has indicated that there is a particular point with which they do not concur, that they would just as soon not have it discussed until the end of their mandate and perhaps it could be reintroduced for the next one.

What I would very much invite people to do is to support the private members' Bill that I gave notice to yesterday and will be introducing tomorrow that will do precisely what was suggested here: that the Provincial Auditor could in fact come to the bar based on his own conclusions, his office's own conclusions, about being able to empower all MLAs (Member of the Legislative Assembly) with information that he and his office deems necessary; that this in fact would empower all MLAs in a way that we would not have to hear some of what we hear through the media or whatever; that we could have all of this information at the same time and come to conclusions as thoughtful individuals without having to have this filtered through whatever kind of groups it is filtered through before we come up with conclusions as elected members of the Legislative Assembly.

And it would not only be the Provincial Auditor who would have this kind of right. It in fact would empower members of the public who have a genuine public concern to be able to come to us and address us as well, since this is their institution. They are the landlords; we're the temporary tenants.

So I hope that everyone will read my private members' Bill with interest when it's handed out tomorrow.

And I'll simply conclude my comments by saying that this really has been — and I have been on Crown Corporations, Rules and Procedures, the Board of Internal Economy, and the Constitutional Affairs Committee and a few others — this is truly the committee that I prize the most.

I would say in 1991-92 and early 1993, that the Rules and Procedures Committee — I felt equally privileged to be a part of — that it did extremely significant work to the point where people have no idea of what actually transpired. And I think what we need here is a historical context and that we should take our mandate extremely seriously and I concur wholeheartedly that the greatest favour we can do is reread our mandate every time we walk into this room for a meeting. Thank you.

The Chair: — Thank you, Ms. Haverstock. I know we have some other members of the committee who wanted to say a few words, but in the interest of . . . We are approaching the hour

here and if we could at this point just turn to a few other items on the agenda that . . .

Ms. Stanger: — Just a short question. You mentioned, Mr. Auditor, that we should meet more frequently. Well during session, we meet once a week. Inter-sessionally what would your suggestion be? Because it's been . . . I've only been on for a year, but usually we only meet twice inter-sessionally. What would your suggestion be, Mr. Auditor?

Mr. Strelioff: — Ms. Stanger, members, I would encourage you to meet during the session.

Ms. Stanger: — Yes, we do every week but . . .

Mr. Strelioff: — This is the first time.

Ms. Stanger: — Yes, I know.

Mr. Strelioff: — And continue with those two one-week sessions that you now . . . or that you have done — don't do all the time, but have done it in the past. I think that would be a good framework to continue on.

Ms. Stanger: — . . . A third week . . . (inaudible) . . . do that.

Mr. Strelioff: — And depending on how full the agenda is and how many different reports are on the table, you may want to choose a third one. But certainly the meeting frequently during the legislative session, and then those two one-week periods are . . . is a good framework I think. I just encourage you to do that.

Ms. Stanger: — Yes, thanks.

The Chair: — Well in that regard as far as regular meeting times during the session, there's been some discussion surrounding meetings occurring on a biweekly basis. Now I was interested in hearing from the auditor this morning where there could be some benefit derived from members of the committee meeting in camera. And perhaps maybe it's something that we'll want to give consideration to and talk a little further about in future meetings, is perhaps in between our biweekly meetings, if that's what the committee would decide that they want to embark upon is that sort of a schedule in session, then perhaps we could work something in between on an in camera basis towards developing other meetings.

But if there's some discussion right now surrounding the meeting's regular schedule.

Ms. Haverstock: — Where did the discussion come that this would be a biweekly meeting?

The Chair: — There was some discussion behind the bar concerning that, coming from some members of the committee. But it's open for discussion right now as well.

Ms. Haverstock: — Oh good. I'd like to be part of that discussion. I think that until we have a sense that we are making significant headway, that we should be meeting weekly. I would see the value of any in camera meetings being

instigated from the discussions at hand when we are going to consider inviting people here, that we could utilize their time best by ensuring that we know what it is we're really wanting to discuss, and use them in a thoughtful way. So I, at this stage, wouldn't see any use of having in camera meetings until our work requires them to take place.

Now that's just off the top of my head, but I most certainly would like to see greater headway being made, given that we've now been in session for about five weeks.

The Chair: — Any other comments from any other members in this regard? When speaking of an in camera meeting, it would have been within the context of the room here, certainly is what we would be speaking of, but . . .

Mr. Thomson: — I simply want to say I echo Ms. Haverstock's concerns. I think particularly the in camera piece. We should be very reluctant to use that. This is a public . . . should be a public committee, and I think given the comments of Ms. Haverstock, we should be mindful of that.

If there are in fact sensitive issues that we need to discuss, as we saw with Greystone Management, fine; I can appreciate that. Barring that, I think the steering committee of the Chair and the Vice-Chair should be . . . feel free to meet and sort out the operational issues in advance.

That being said, I would also agree we probably should meet regularly, weekly . . . (inaudible) . . . until at least the reports are caught up.

The Chair: — Any further discussion?

Mr. Sonntag: — Well I'm a bit chagrined to admit that I couldn't reach consensus within my own side here as to exactly when we should meet. But I think generally we have agreed that Tuesday mornings at 9:30 would be . . .

A Member: — No, Thursday.

Mr. Sonntag: — No, we talked about Thursday. It was . . . But I don't know. I believe I will leave it for other members to voice their differences.

The Chair: — In the interest of progress here, could we have somebody move a motion then that we meet next Tuesday at 9:30. Would that . . .

Mr. Sonntag: — And to adjourn not later . . . are we to say an hour and a half or two hours?

The Chair: — I think the two hour was . . .

A Member: — Yes, 11:30.

The Chair: — Okay, we usually require it, and obviously we required it again this morning. One other thing before we go, is something for some further thought and discussion in the next meeting is the matter of reporting progress of the committee. I am told by the Clerk that there is . . . the material is prepared up

to date, and it's something that could be put in front of all the members of the committee as far as what's been drafted and perhaps we might want to have some discussion about reporting progress in the next meeting.

Mr. Sonntag: — I wonder how much time it will take us to get through the spring '96 report yet?

The Chair: — Well in that regard, I think, assumed we're going to have a spring '97 report available to us. Now there's probably going to be a certain amount of overlap between the spring reports. It would almost maybe be . . . and this again for the consideration of the committee, but perhaps until we see the spring '97 report, maybe we could look at developing an agenda surrounding the fall '96 report, just in the interests of not wanting to duplicate efforts when the '97 spring report comes out. And I don't . . . maybe the auditor might be able to elaborate on whether that would be correct or not.

Mr. Strelloff: — Mr. Chair, members. I would recommend that you go right to the 1996 fall report. Items that you haven't discussed in the 1996 spring report are either fixed or will be brought to your attention again in the 1997 spring report. So the easiest way would be to go to the 1996 spring . . . 1996 fall. Yes.

Mr. Sonntag: — What are we suggest . . . In view of what the auditor has said, I would concur that maybe we should provide a report to the legislature then.

The Chair: — It seems like sort of the actual cut-off and if it's the wishes of the committee, we could put a draft copy in front of everyone.

Mr. Sonntag: — And then would that be our agenda item for the next meeting to be dealing with?

The Chair: — That would certainly be the top of the list at that point. But again if it's the wish of the committee, the Chair and Vice-Chair could work towards formulating that agenda a little bit more completely, but certainly our report would be a substantial part of our next meeting if that's the wishes of our committee.

Ms. Haverstock: — Is that premature until we've had one meeting, another? Are we ready to do that? Are we ready to do that next week? I'm just asking.

Mr. Sonntag: — It would seem logical to me.

The Chair: — We will put a draft copy in front of everyone and if it's too premature to have it on next meeting's agenda, then perhaps then we can discuss about that further at a later date. But we want to have a draft in front of everybody, if it's the wishes to report progress at this time or not. But it does seem like it would be a natural point to . . .

Ms. Haverstock: — I would just be happy to be reporting progress on more.

The Chair: — Well we'll get on to working on more thereafter.

But if there's any further discussions surrounding that?

Mr. Sonntag: — May I just suggest that perhaps the Chair and myself will get together in the next couple of days and draw an agenda that'll be circulated which may include one or two items out of the 1995 fall report as well. For the next . . . for the 1996 fall report as well for the next meeting.

The Chair: — That satisfying members of the committee? Okay. Good.

Mr. Sonntag: — I suggest then that the Clerk bring for us to the next meeting next Tuesday a draft report summarizing what this committee has accomplished so far.

Mr. Thomson: — I would agree. I would only add that he should also bring muffins.

Mr. Putz: — To the member, forget it.

The Chair: — On that note I do adjourn the meeting then this morning. Thank you.

The committee adjourned at 11:10 a.m.