

**STANDING COMMITTEE ON PUBLIC ACCOUNTS
MARCH 29, 1984**

MINUTE NO. 3
March 29, 1984 at 7:30 a.m.

1. **PRESENT:** Mr. Shillington in the Chair and members Engel, Glauser, Katzman, Martens, Morin, and Young.

Officials Present:

Provincial Auditor's Office

W. Lutz, Provincial Auditor
F. Wendel, Assistant Provincial Auditor
J. Hunt, Deputy Provincial Auditor

Comptroller's Office

G. Crook, Analyst
G. Kraus, Comptroller

2. An *in camera* briefing session was held.
3. **Public Hearing:** Report of the Provincial Auditor for the year ended March 31, 1983.

The committee resumed consideration of the Report of the Provincial Auditor for the year ended March 31, 1983 as follows:

2.1.2 **Program Disbursements**

The committee agreed to call the Department of Social Services.

2.1.3 **Grants**

The committee agreed not to call the Alcoholism Commission of Saskatchewan but to flag the issue of grants for the committee's final report.

2.1.4 **Housing Assistance — Financial Procedures**

The committee agreed to call the Saskatchewan Housing Corporation.

2.1.5 **Eligibility for Legal Services**

The committee agreed to call the Saskatchewan Community Legal Services Commission.

2.1.6 **Collection of Loans Policy**

The committee agreed to call (tentatively) the Department of Economic Development and Trade with reference to the former Department of Industry and Commerce.

2.2.1 **Controls Over Electronic Data Processing**

The committee agreed to call the Saskatchewan Computer Utility Corporation and to direct similar questions to other departments using

their own computer systems.

2.2.3 **Highways Revolving Fund**

The committee agreed to call (tentatively) the Department of Highways.

2.2.4 **Computer System Conversion Control**

The committee agreed to call (tentatively) the Teacher's Superannuation Commission.

2.2.5 **Control of Crown Corporation Assets**

No further action.

2.2.6 **Financial Statement**

The committee agreed to call the Westside Community College; the Chairman of the Board of Directors and the Principal; a member of the Accounting firm Horning and Brown; and the Deputy Minister of Advanced Education and Manpower.

2.2.7 **Department of Revenue, Supply and Services**

The committee agreed to call the Department of Supply & Services and Revenue and Financial Services.

2.2.8 **Property Tax Rebate; Municipal Revenue Sharing**

The committee agreed to call the Department of Urban Affairs.

2.2.9 **Child's Care Program**

The committee agreed to review this issue when the Department of Social Services is before the committee.

2.2.10 **Municipal Revenue Sharing Program**

No further action.

2.2.11 **Dual Cheque Signing Custody**

No further action.

2.2.12 **Payroll Preparation**

No further action.

2.2.13.1 **Loan Program for Northern Residents**

No further action.

2.2.13.2 **Inter-Agency Equipment Transferral**

No further action.

2.3.1 **Detailed Audit Coverage**

The committee agreed to discuss this item with officials of the Department of Revenue and Financial Services when they appear before the committee.

The committee agreed to discuss the use of government vehicles by civil servants when representatives of the Department of Supply and Services appear before the committee.

2.2 **Internal Control over Revenues**

No further action.

2.2.3 **Recording of Grants and Donations**

The committee agreed to flag this item for inclusion in its final report.

2.2.1.1 **Short-term Borrowing — Interest Expense**

No further action.

2.4.1.2 **Misappropriation of Funds**

The committee agreed to discuss this item when representatives of the Saskatchewan Housing Corporation appear before the committee.

2.4.1.3 **Grant Eligibility Criteria**

The committee agreed to question representatives from the Department of Social Services on this item when they appear before the committee.

2.4.1.4 **Appropriation Unauthorized by the Legislature**

No further action.

2.4.1.5 **Appropriation — Executive Administration**

No further action.

2.4.2 **Overcommitments of Appropriations**

No further action.

2.4.3.1 **Unauthorized Grant Payments**

The committee agreed to flag this item for its final report.

2.4.3.2 **Payments Without Statutory Authority**

No further action.

2.4.3.3 **Northern Training Program**

No further action.

2.4.3.4.1 **Living Allowances**

No further action.

2.4.3.4.2 **Unauthorized Rate of Payment**

No further action.

2.4.3.5 **Saskatchewan Sheep and Wool Marketing Commission Payment**

No further action.

2.4.4.1 **Borrowing Authority**

The committee agreed to flag this item for its final report.

2.4.4.2 **Incurrence of Debt**

The committee agreed to flag this item for its final report.

2.4.4.3 **Corporation Assuming a Mortgage**

The committee agreed to call (tentatively) the Saskatchewan Economic Development Corporation to appear before it.

2.4.4.4 **Bank Overdrafts**

No further action.

2.4.5 **Warrants**

No further action.

2.4.6.1 **Reassessment Cost-Recovery**

No further action.

2.4.6.2 **Check-offs**

No further action.

2.6.2 **Crown Corporations' Subsidiaries**

The committee agreed to call the Crown Investments Corporation and to flag this issue in its final report.

2.6.6 **Purchasing Policy**

The committee agreed to discuss this item when representatives of the Department of Supply and Services appear before the committee.

4. The following are agencies of the Crown that have been mentioned for possible consideration by this committee:

- 3.1 Executive Council
- 3.2 Department of Labour
- 3.3 Department of Advanced Education and Manpower
- 3.4 Saskatchewan Government Insurance
- 3.5 Saskatchewan Power Corporation
- 3.6 Crown Investments Corporation
- 3.7 Potash Corporation of Saskatchewan

- 5. The committee agreed to flag the issue of government grants for inclusion in its final report.
- 6. The committee agreed to question officials of the Department of Supply and Services on the use of government vehicles by civil servants.
- 7. The committee adjourned at 10:10 a.m. until Tuesday, April 3, 1984 at 10:30 a.m.

Agenda

10:30 a.m. — *In camera* briefing session
10:45 a.m. — Saskatchewan Hog Marketing Commission
Standby: — Department of Supply & Services
Standby: — Revenue and Financial Services

Wednesday

7:30 a.m. — *In camera* briefing
7:45 a.m. — Department of Social Services
Standby: — Saskatchewan Computer Utility Corporation

Thursday

7:30 a.m. — *In camera* briefing
7:45 a.m. — Saskatchewan Housing Corporation