

# STANDING COMMITTEE ON PUBLIC ACCOUNTS

May 31, 1988

## MINUTE NO. 2

May 31, 1988 at 9:00 a.m.

1. PRESENT: Mr. Van Mulligen in the Chair and Members Anguish, Hopfner, Martens, Martin, Muirhead, Muller, Rolfes

### Officials

Provincial Auditor's Office

W. Lutz, Provincial Auditor

J. Hunt, Deputy Provincial Auditor

M. Heffernan, Deputy Provincial Auditor

Comptroller's Office

G. Kraus, Provincial Comptroller

T. Paton, A/Director, Financial Management Branch

C. Bayda, Analyst, Financial Services

2. The following documents were Tabled:

PAC 5/88-89 — Provincial Comptroller — “Revenue and Expenditure System Controls” — information in response to Committee's request for an overview of controls in place.

PAC 6/88-89 — Provincial Comptroller — “Agreements Respecting the Delegation of Authority to Purchase Investments” — results of October 19, 1987 survey re investments.

PAC 7/88-89 — Provincial Comptroller — “Report by the Provincial Comptroller on Matters Raised in the First and Second Reports of the Standing Committee on Public Accounts for the Twenty-First legislature.

PAC 8/88-89 — Draft Paper for Canadian Council of Public Accounts Committee Conference respecting a Model Public Accounts Committee (prepared by Council steering committee).

PAC 9/88-89 — Exposure draft — Defining the Government Reporting Entity, April 1988 (CICA Public Sector Accounting and Auditing Committee).

PAC 10/88-89 — Public Accounts 1986-87, Volume 1 (Main Financial Statements), Volume 2, (Supplementary Financial Statements), Volume 3 (Details of Revenue and Expenditure Activity).

3. It was moved by Mr. Muller:

That the regular meeting times of the Committee be Tuesday and Thursday from 9:00 a.m. to 11:00 a.m.

A debate arising and the question being put, it was agreed to.

4. The Committee agreed to consider further at a later meeting the issue of when the Committee would complete its work after the Chairman and Vice-Chairman had consulted with their Members.
5. Mr. Muller and Mr. Van Mulligen reported that they had met with the Minister of Finance as directed by the Committee to raise the issue of increased funding to the Office of the Provincial Auditor to enable the Auditor's Report to be tabled early in the spring session. The Minister undertook to consider and respond to the request.

6. The Committee agreed to consider documents PAC 7 & 8 tabled today at the next meeting.
7. The Committee agreed to review at the next meeting a list of standard questions which could be forwarded to Departments in advance of the hearing on the Department.
8. The Committee agreed to defer consideration of the Public Accounts until after the Provincial Auditor's Report is tabled.
9. The Committee agreed to meet next on Tuesday, June 7, 1988 at 9:00 a.m.
10. The Committee adjourned at 10:05 a.m. until Tuesday, June 7, 1988 at 9:00 a.m. in Room 10.

**Agenda:**

(1) Consideration of:

PAC 7/88-89 — Provincial Comptroller — “Report by the Provincial Comptroller on Matters Raised in the First and Second Reports of the Standing Committee on Public Accounts for the Twenty-First legislature.

PAC 8/88-89 — Draft Paper for Canadian Council of Public Accounts Committee Conference respecting a Model Public Accounts Committee (prepared by Council steering committee).

(2) Review of list of standard questions for departments.

(3) Consideration of Provincial Auditor's Report.