

STANDING COMMITTEE ON PUBLIC ACCOUNTS
October 27, 1993

MINUTE NO. 14
9 a.m. — Room 10

1. **PRESENT:** Mr. Martens in the Chair and Members Boyd, Cline, Crofford, Haverstock, Kujawa, Serby, Sonntag and Van Mulligen

Provincial Auditor's Office

Wayne Strelloff, Provincial Auditor
Fred Wendel, Assistant Provincial Auditor
John Hunt, Executive Director
Brian Atkinson, Executive Director

Provincial Comptroller's Office

Gerry Kraus, Provincial Comptroller
Terry Paton, Director, Financial Management Branch

2. The following documents were tabled:

PAC 74/22 — Audit Report on the Office of the Provincial Auditor of Saskatchewan at March 31, 1993

PAC 75/22 — By the Provincial Auditor: Pamphlet on how the Provincial Auditor works with Government appointed auditors.

PAC 76/22 — By the Provincial Auditor: Terms of Reference for a Task Force on "Roles, Responsibilities and Duties of Auditors."

3. The Committee resumed consideration of the Annual Report of the Provincial Auditor for the year ended March 31, 1992 and the Public Accounts, 1991-92.
4. The Committee proceeded to the consideration of Chapter 2 — "Understanding the Finances of the Government."
5. The Provincial Auditor and his officials made a presentation and answered questions.
6. The Committee recessed at 10:37 a.m. until 10:55 a.m.
7. It was moved by Mr. Cline:

That Recommendation 2.4 be amended by adding the words "move towards disclosing"

The question being put, the motion was agreed to.

Recommendation 2.24 was agreed to as amended.

8. On Recommendation 2.29, the Committee agreed to reiterate its Recommendations 3) and 3.1) on this subject as provided in its Third Report to the Legislative Assembly, March 1993.
9. The Committee adjourned at 11:40 a.m. until 1:30 p.m. this day.

Afternoon Sifting

10. **PRESENT:** Mr. Martens in the Chair and Members Boyd, Cline, Crofford, Haverstock, Kujawa, Serby, Sonntag and Van Mulligen

Provincial Auditor's Office

Wayne Strelloff, Provincial Auditor
Fred Wendel, Assistant Provincial Auditor
John Hunt, Executive Director

Provincial Comptroller's Office

Terry Paton, Director, Financial Management Branch

Judy Borland, Senior Analyst, Financial Management Branch

11. The Committee resumed consideration of the Annual Report of the Provincial Auditor for the year ended March 31, 1992 and the Public Accounts, 1991-92.
12. The Committee proceeded to the consideration of Chapter 3 — "The Financial Management Review Commission."
13. The Committee agreed to adopt Recommendation 3.09.
14. It was agreed that Recommendation 3.15 not be adopted.
15. It was moved by Mr. Van Mulligen:

That the Committee reiterate its recommendations as provided in paragraph 10 of its Third Report, dated March 1993, that the Government adopt the accounting principles and reporting standards established by the Public Sector Accounting and Auditing Committee (PSAAC) of the Canadian Institute of Chartered Accountants (CICA) and encourages the Government to move towards the use of these principles for the preparation of financial plans and budgets.

The question being put, the motion was agreed to.

16. It was moved by Mr. Van Mulligen:

That Recommendation 3.18 be tabled to allow the Committee to further discuss the issue with the Department of Finance at a future date.

The question being put, the motion was agreed to.

17. The Committee agreed to adopt Recommendation 3.24.
18. The Committee adjourned at 3:40 p.m. until Thursday, October 28, 1993 at 9 a.m.