



Public Accounts Committee Activity

Executive Meeting CCPAC

Since the last report the Executive of the Canadian Council of Public Accounts Committees held their annual mid-winter meeting in Quebec as guests of the National Assembly. It was an opportunity for some members of the Executive to meet each other for the first time since changes to the membership of the Executive had recently taken place.

Jean-Guy Lemieux, MNA-Quebec assumed the position of First Vice-President of the Council. George Archibald, MLA-Nova Scotia became the Second Vice-President when his predecessor, Dr. Colin Stewart, was appointed Deputy Speaker of the Nova Scotia Legislature. Dr. Stewart, as those who have been involved with Public Accounts Committees know, has been an avid and frequent contributor to the annual CCPAC meetings and his absence from future meetings will be felt by those who knew him. The President of the CCPAC asked that, on behalf of the Council and through this article, the Council express its appreciation to Dr. Stewart for his continual support and to wish him every success in his new position as Deputy Speaker.

The mid-winter executive meeting produced a substantial exchange of views about the Council and its relationship to each jurisdiction. The Executive approved the agenda for their Eighth Annual meeting which will be held in Regina from July 6-9, 1986. One issue that relates directly to the bilingual component of this interprovincial association is simultaneous translation services for the annual meeting. It provoked much frank discussion to the extent that the President of the Council was instructed to write to the Prime Minister regarding the less than enthusiastic response from the Canadian Intergovernmental Conference Secretariat that usually provides this service. The Prime Minister was chosen as the most appropriate person to pursue the matter since the Secretariat is directly responsible to the Privy Council Office. To date, no resolution of this problem, that has plagued previous

CCPAC annual meetings, has been found.

Other issues raised at the mid-winter executive meeting included Crown Corporations Committees and other post expenditure review committees participation in the CCPAC annual meeting, a document distribution network for the timely dissemination and storage of each Public Accounts Committee's and CCPAC official publications, the rejection of a CCPAC fees levy upon each jurisdiction; and a review of the CCPAC constitution with recommendations to be submitted to the membership prior to their July 1986 annual meeting.

Looking forward to the Eighth Annual Meeting this year in Regina, jurisdictional participation should be at an all-time-high (though it is expected that EXPO 86 should take some credit for this!). For the first time in its history the entire business sessions will be videotaped, courtesy, Broadcasting Services of the Saskatchewan Legislative Assembly, for presentation to each jurisdiction to retain for their respective Committee's private viewing and/or rebroadcast throughout their province.

Report of Saskatchewan Committee

A recent incident in Saskatchewan will be of particular interest to other Public Accounts Committees in Canada. The issue of the effect of the Legislature's concurrence in a PAC report was challenged recently when the committee presented a special report to the Legislature respecting the Municipal Employees Superannuation Commission. In essence, this Commission, which administers \$100 million of pension funds for most municipal employees in the province was not in a position to be audited by the Provincial Auditor. The reason, it was contended, is that in reality there are two pension plans being administered by the Commission. However, the Commission was of the opinion that both pension plans need only be reported to the Legislature as

one pension fund. Not since its 1982 financial statements has the Commission had an unqualified audit by the Provincial Auditor.

Two previous Public Accounts Committee reports to the Legislature indicated the problem expressed by the Provincial Auditor and adopted a recommendation that, essentially, both MESC pension funds should be reported separately. As part of its sixth and seventh report covering two separate sessions of the Twentieth Legislature the Committee's recommendations were concurred in by the House.

The conflict between the Assembly and one of its Committees and an agency which reports to the Assembly should be of special concern to each Legislature in Canada. The consequences are, indeed, profound and the arguments political, philosophical and legal in relation to the effect of a Committee's recommendation upon the organization so affected.

At first the Municipal Employees Superannuation Commission chose to follow its counsel's legal opinion that concurrence by the House is not binding, but that since the House is merely concurring in a recommendation as opposed to a direction, the government and, indeed itself, need not act in accordance with the recommendation unless it wishes to.

However on May 1, 1986, the Commission reappeared before the Committee to present a status report on corrective measures it had undertaken. The Public Accounts Committee was gratified to learn that the Commission had complied with the recommendation included in the Special Report to the Assembly. The Commission tabled, in the Committee, a sample financial statement format to be applied to their particular circumstances that corresponded to the kind of financial information the Auditor needs to complete his audit.

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