

Standing Committee on Public Accounts

Wednesday, April 20, 1983

Chairman: Mr. Martin

10 a.m.

Mr. R. Moore in the Chair

MR. DEPUTY CHAIRMAN: We all have busy agendas for the day, so I think we'll get under way. You all received copies of the minutes. If they're in order, we'll have the approval moved. All in favor?

HON. MEMBERS: Agreed.

MR. DEPUTY CHAIRMAN: I understand that there are other committee meetings this morning. We'd like to get right into this. I know that some of you want to get away directly from this meeting. Is there any direction from the members here this morning on that particular area?

MR. NELSON: Mr. Chairman, because of the commitments of some of the members, I would like to move that we adjourn this meeting this morning at eleven o'clock, subsequent to hearing from Mr. Rogers and his submission.

MR. DEPUTY CHAIRMAN: We've heard the motion. Any discussion? Those agreed?

HON. MEMBERS: Agreed.

MR. DEPUTY CHAIRMAN: Opposed? We will adjourn the meeting, then, at 11 and allow those to get away.

MR. PAHL: Mr. Chairman, I wonder if you could indicate when the Chairman, Mr. Martin, will be back in the Chamber. I want to discuss the possibility of not meeting next Wednesday. Will he be back before our scheduled adjournment time?

MR. DEPUTY CHAIRMAN: Mr. Martin is away for approximately another 10 minutes. He'll be back, and there'll be time to bring that forward then. As soon as he comes back, we'll draw that to his attention. Is there any other thing, before we turn to Mr. Rogers, that the members would like to bring up at this point?

Last week, the Chairman asked Mr. Rogers to provide us with certain booklets. He has done that. This one here is now available to any member who wants it. It's Supplementary Information to the Public Accounts 1981-82. Those who haven't got them, there are copies here available to you if you would so indicate. While that's being distributed, another one is Improving Accountability, Canadian Public Accounts Committees and Legislative Auditors. Those are available to any who want them.

If those members who just came in want a copy of this Supplementary Information to the Public Accounts 1981-82, they're being distributed right now. If you just hold your hand up, we will . . .

This is a pretty heavy looking document. It will take some study on the part of members. Hopefully, you'll put it to good use for future meetings. Are there any questions relating to it, or any additional information which you may want in this line? If not, we'll call Mr. Rogers to give us a brief

overview on the role of the Auditor General and the operation of the Public Accounts Committee.

MR. ROGERS: Mr. Chairman, first I'd like to introduce the two people with me, Mr. Henkelman on my right and Mr. Michael Morgan on my left, whom I may call on from time to time.

Mr. Chairman, I was asked to make a few remarks on the role of the Public Accounts Committee and also the role of the Auditor as it relates to the Public Accounts Committee. I thought I would first briefly talk about the background, because I believe there are some new members on the committee.

The background, of course, is that under the Westminster form of government, there's a basic concept that the government should have no income which is not granted it or otherwise sanctioned by Parliament or Legislative Assembly, as the case may be, and that the government should make no expenditures except those approved by the Legislative Assembly in ways approved by the Legislative Assembly. The reason is just to draw attention to the fact that there are expenditures that directly appear in the budget that are approved when the estimates are approved by this House. But there are many other expenditures that have been indirectly approved or approved much earlier by the passage of various Bills and, therefore, by various Acts of previous Legislatures.

A case in point would be Alberta Government Telephones. Under their Act, they have the right to collect revenues, hold those revenues, and make expenditures. The Workers' Compensation Board, for instance, is a similar case. They collect from employers and pay injured workers. And so it goes. There are many areas of government activity that are not directly connected with the annual passage of the estimates.

As this House approves all expenditures either directly or indirectly, it has another function after the expenditures have been made to, in effect, call for an accounting by the government and the bureaucracy for how the moneys were spent, what they were spent on, and how the stewardship was carried out. That is really the prime role of this Public Accounts Committee, acting for the House at large.

Mr. Martin in the Chair

At the time this report was prepared by the Canadian Comprehensive Auditing Foundation, I was on the board of governors of the foundation. In a review, we looked at the comments collected from very many of the members of public accounts committees across the country in other jurisdictions. From the comments of deputy ministers, and so on and so forth, I think in the first chapter you'll find some of those quoted. One quote that came from a government member of a legislative assembly is this, and it's very concise:

The function of the Public Accounts Committee should be to provide a forum in which members of the committee, really as members of the legislature regardless of party label, have the opportunity to search out and review deficiencies in the financial administration of the government and bring forward suggested remedies.

Basically, Mr. Chairman, that is the role of the committee, but what documents do they have to work with? First of all, public accounts: this is in effect a reporting back by the government of how it dealt with the expenditures authorized in the estimates for that particular fiscal year. It is prepared by Treasury after the end of the fiscal year. In volume I are the main accounts of the province, the consolidated financial statements. You also have the General Revenue Fund statements, the Heritage Savings Trust Fund statements, and the statements of all those other entities that I mentioned earlier that have been created by Acts passed by this House. Volume II deals specifically with the expenditures passed by the estimates of the year in

question. It compares the actual expenditures with the amounts provided to the government by the Legislature in the passage of the Appropriation Act, because the Appropriation Act has a statement in it that requires an accounting for all expenditures under the Appropriation Act.

I've dealt with two volumes. A third volume you've got today shows who the expenditures were made to. These volumes are pretty heavy, and therefore one of the reasons for the Auditor is to in effect go through those financial statements and give a degree of assurance, as a result of auditing using the same techniques that are used in the audit of private-sector corporations, to this House as to the appropriateness of the financial statements prepared by the various entities involved. For instance, AGT prepares its own financial statements. The General Revenue Fund statements are prepared by the Treasury Department. Heritage Savings Trust Fund statements are prepared by the Treasury Department. The management of each of those entities prepares its financial statements. As you know, I'm an officer of the Legislature. As an officer of the Legislature, my job is to audit all those statements and give assurance to this Assembly as to the fact that they can be relied upon.

In addition, the Auditor General's report serves to draw members' attention to shortcomings in systems for the collection of revenue, for making expenditures, systems relating to economy and efficiency, and also the preservation of assets and so forth.

That is the end, if you will, of the accountability cycle. But I think we haven't really got around to it in the last several years because, as most of you will appreciate, the Auditor General appointment was first made on April 1, 1978. At the time, a new Financial Administration Act and a new Auditor General Act came into force. Consequently the experience of the Public Accounts Committee of this new approach is quite limited as these things go. Consequently we have not really got to the point where the Auditor General's report is used as a basis together with public accounts for this committee to call witnesses before it -- although some of that has been done, I think we've not had the time to fully develop that aspect of it -- to hear explanations as to why matters were the way they were in the Auditor General's report, why the Auditor General felt he had to comment on these matters. I try to restrict the report to material matters or matters of principle that could have a material impact. I feel the calling of witnesses allows the departments to give their side of the incident or whatever. Perhaps that will be done at a later date.

As I said, the committee has the right to call any witnesses. It can also call for material. It can call for further information from witnesses or can ask that I provide it. The only problem is that under the Act, I can provide explanatory material relating to the public accounts and the Auditor General's report. I am very willing to do that. But if, for instance, it were desired that I carry out a specific investigation for the Public Accounts Committee -- and this has occurred in the past; I have carried out such investigations in previous years as provincial auditor before the new Act came into being -- it would have to go to the House for a vote so that the whole House in effect, rather than the committee, request that the work be done. That is the way the Act has been interpreted. Other than that, as Auditor I act as support to this committee in providing any further explanations either to the Auditor General's report or to public accounts.

Mr. Chairman, I didn't want to take up a lot of the committee's time going into any great depth or detail, but I thought that would sort of sketch the general scenario that we have ahead of us. Perhaps any questions might flesh it out.

MR. GOGO: Mr. Rogers, I very much appreciate your comments as to the role of this committee, with its primary objective, I think you said, of making

government more efficient. I have a question or two. Naturally the question as to who audits the Auditor comes to mind, but perhaps the Committee on Legislative Offices can deal with that.

In looking at this volume, obviously you apply some type of principle; you do not audit and examine every factor in it. I don't think that's possible, otherwise your staff would be bigger than this staff. If, for example, you discover an irregularity and it surfaces here, I assume that the Provincial Treasurer has the primary responsibility to respond, because that document is submitted to the Legislature. If an irregularity is discovered -- let's say an overpayment to a person four years ago. The statute of limitations, questions like that -- let's say there was a wrongdoing four years ago. In your view, would this committee have the power to correct that in terms of recovery of something? Is that a fair question?

MR. ROGERS: I believe it could in effect order such action and of course could report to the House, as can any committee of this House. I believe there have been cases of public accounts committees not getting co-operation from third parties; for instance, let us say, the individuals to whom these payments were made four years ago. There have been cases in other jurisdictions, and I think it did occur in Ontario. The committee asked for a Speaker's warrant for the arrest of individuals. This committee has all the powers of the House, which of course in turn is in effect a court, or can turn itself into such. There is precedent for that.

MR. GOGO: A supplementary. I think I fully understand that. The question remaining in my mind is, would you agree that it is not the role of this committee or the Auditor General to determine management policies of the government of the day?

MR. ROGERS: I would agree with that. The comments I make are not directed at policy -- that is not in my mandate -- but at the administration of policy.

I would just like to answer the question, who audits the Auditor? There is an auditor appointed by the Select Standing Committee on Legislative Offices for an annual audit of my expenditures. Further to that, the work of my office has had rather an extensive review from the Alberta Institute of Chartered Accountants, to ensure that we were conforming with current practice of auditing. This review is made of all practices of the profession in Alberta by the Alberta institute. All firms, large and small, are audited every three years to ensure that their practices are at a satisfactory level. And we did get a clean bill of health.

MR. STEVENS: Mr. Chairman, to the Auditor General. Could you describe the Audit Committee, who the chairman is, and is it functioning? I have a supplementary.

MR. ROGERS: Mr. Chairman, the Audit Committee is an appointed committee with only one member of this House on it, and that is the Provincial Treasurer. The chairman of the committee is a retired partner of Deloitte Haskins & Sells, chartered accountants, Mr. Haughton Thompson, F.C.A., a very senior member of the profession in Alberta. There is a Mr. Robert Colborne, president of Pacific Western Transportation Ltd. of Calgary; His Honour Clare L. Liden, assistant chief judge of the Provincial Court of Alberta, Mr. Robert A. McLaughlin, a retired systems analyst who was with Imperial Oil of Edmonton; and there was a Mr. John Rooney, F.C.A., who was a senior partner with Clarkson Gordon in Calgary, and who died in January 1983. The Hon. Louis Hyndman, Provincial Treasurer of Alberta, is also a member of that committee.

I attend all committee meetings, as do the deputy Provincial Treasurer and the Controller. We are invited to attend by the committee, and they review the form of the public accounts. Under the Auditor General Act, they also review the Auditor General's report in draft form. They have no power to ask for any changes. But I have found, on the basis of the several reports that we have issued -- this is the fourth -- that the sessions with that Audit Committee are very valuable, because for the first time we have people involved who have no inside knowledge of the environment with which we are familiar. Here are people reading the report, and all they know is what they read in the report. They don't have the background knowledge that we tend to have. Consequently the understanding, or lack of understanding, that they gain from the draft of the report gives us a very good indication of what impact the report will have on other readers.

Consequently the only effect of the Audit Committee involvement has been to draw to our attention shortcomings in the report where explanation needs to be more complete. The only changes that have been made as a result of the involvement of the Audit Committee have been changes of that kind. I think in one other case, a change was made as a result of a little instruction in the law that I received from His Honour Clare L. Liden, where he was right. Since then I have always made sure that in any involvement with legal matters, I went fully prepared with a written opinion from an eminent Q.C. who was independent of the government. So I think the whole operation of the Audit Committee is a very constructive and useful exercise.

MR. STEVENS: Thank you. To the Auditor General, Mr. Chairman. I take it then that the 1980-81 and the 1981-82 Auditor General's reports were provided to the Audit Committee prior to their being delivered to the chairman of the select committee.

MR. ROGERS: The 1979-80, '80-81, and '81-82. Yes, that's right.

MR. STEVENS: My final supplementary question, Mr. Chairman. It may be a personal view on my own part, but my understanding of the Act, section 19(4), page 110, of the Auditor General's report, indicates:

The [Auditor General's] report shall be presented . . . to the chairman of the Select Standing Committee who shall lay the report before the Assembly . . . if it is then sitting or, if it is not . . . within 15 days after the commencement of the . . . sitting.

What procedures are followed as far as arranging to release the report to the public prior to the members of this Assembly having the opportunity to receive the report from the chairman of the select committee, or from the Clerk, however the process then follows from him? I'm concerned and wish to raise it, that I as a member find it disturbing to read about the report in the news media before I receive the report in this Assembly when the Assembly is sitting. Now there may be an exception when the Assembly is not sitting. I don't know what procedures are followed then. But when the Assembly is sitting, what procedures are followed and why is it released to the public before the members of this Assembly receive the report by the Auditor General?

MR. ROGERS: Mr. Chairman, the release of the report is to the media. There was a press conference on the morning that the arrangements had been made to table the report in the House by the chairman of the Standing Committee on Legislative Offices. The media were under embargo until 2:30, and this was arranged with the press office. If there were any reports in the newspaper, I was not aware of that. There was no knowledge of the report by anyone outside our office and the Audit Committee prior to the day the report was tabled in the House.

MR. STEVENS: Thank you.

MR. CHAIRMAN: As it's a new issue, if it's okay I'll let you ask one more question, even though it's beyond the . . .

MR. STEVENS: Thank you, Mr. Chairman. I'm sorry, I should have said radio. Then you do have an embargo agreement with the news media that they will refrain from reporting until after the Legislature receives the report?

MR. ROGERS: I have copies in my office of the notices that went up, and it definitely says: embargoed until 2:30. This week I plan on having discussions with the president of the press gallery to ask for an explanation as to why the embargo was not honored. In future, if necessary, I will not hold a press conference until after the tabling.

MR. STEVENS: Thank you, Mr. Chairman.

MR. PAHL: I was going to facetiously ask if there was any tradition that Auditor Generals have to resign if there are any early leaks.

MR. ROGERS: I'm not aware of any precedent for that, Mr. Chairman.

MR. CHAIRMAN: Any other questions to the Auditor General about the role of the Auditor General or the role of this committee? Seeing none, with the remaining time I think we'll move right into the latest report of the Auditor General. I would leave it up to you, sir, how you would like to begin with this. Would you like to make some general comments? Would you like to go through the recommendations? How would you like to proceed?

MR. ROGERS: Mr. Chairman, I think if I go very quickly through the various points and then ask for questions on them, because reading the recommendations out again is not really productive unless there are questions.

MR. CHAIRMAN: Okay. Go ahead.

MR. ROGERS: Mr. Chairman, as you will see, this is the fourth annual report under the Auditor General Act. First of all, I would like to bring attention to page 2, the overall assessment. I'm the first to say this is a subjective impression, if you will, of the overall state of affairs that we find as a result of very extensive amounts of auditing of all departments and provincial agencies, that are accountable to this House. Under the Act, I am automatically the Auditor wherever there is accountability to this House.

That doesn't mean to say that my office performs all the audits. We have a number of audits where I employ accounting firms as agents. Our involvement is in the planning of the audit, sometimes in the execution of the audit -- especially in areas that are highly specialized and where we may have the knowledge, such as in the electronic data processing area. We are also involved in the review of the working papers. The report of the agent is to me, but the report to the Legislative Assembly is mine, on the basis of work carried out by the agent. The working papers are ours. We sit together with the representative of the agent, usually a partner, in the exit conference with the auditee. Subsequently, a letter outlining any deficiencies in internal control is submitted by the agent to me, after we've sort of agreed on the wording because then I turn around and relay that, under a covering letter to the auditee, saying that we fully concur with the findings of the agent.

The rest of the work is performed by the staff of the office. We have about 80 professionals -- chartered accountants, computer EDP people, systems analysts and such -- and the rest are in an assisting capacity.

The impression that we receive as a result of all this is quite different from the impression that reading the report might be, because this is a report by exception. It obviously is a cataloguing of things that are wrong, things that could be corrected or improved. If you look through our eyes and see the whole operation, then you get a very different impression. It is for that reason that, in the interests of fairness, I took the step, which I think is fairly unique, of expressing an overall impression of the way in which the financial affairs of the province of Alberta are administered. I can't say anything other than that overall, it was in a generally satisfactory manner during the '81-82 year.

That overall assessment doesn't belittle or lessen the importance of the findings of the report. It is simply to draw attention to the fact that the matters reported form only a very small proportion of the whole that was subject to audit.

Mr. Chairman, if there are any questions, I'll . . .

MR. PAPROSKI: Mr. Chairman, to the Auditor General. You used the term "generally satisfactory" in 1.2.2. Being a school teacher by trade, I look at the term "satisfactory" and wish the term was "excellent", "very good", or other terms. You indicated that this is subjective. I would really appreciate, though, to draw out of you a little bit more what you mean by that. What would we have to do in order to have an Auditor General's report saying "very good" or "excellent" compared to "generally satisfactory"? Perhaps that's unfair, and maybe it's difficult to answer.

MR. ROGERS: Auditors, by and large, are highly -- a great degree of scepticism that anything is going to be all right or excellent, if you will. We tend to be somewhat small "c" conservative in any judgments that we render, and I guess that's to be on the safe side. I'm a little hard pressed to say what would be required for me to say everything is excellent. I rather look at the standard that we look for as one of being satisfactory, meaning that revenues are being properly collected, that expenditures are being made under due authority, that assets are being protected: those kinds of things. I think those are the jobs that people are supposed to be doing, and if they're doing them in a satisfactory manner, that is really all we can ask.

MR. PAPROSKI: A supplementary. I thank you very much. I think you've clarified that excellently. Thank you, Mr. Rogers.

MR. GOGO: Mr. Rogers, you made reference to the fact that your department hires outside firms to assist in auditing. Could you indicate to the committee -- because we are diversified throughout the province, and I have accounting firms, for example, in my constituency -- first of all, do you hire only chartered accountants to do these audits? Secondly, do you hire firms, either by invitation or otherwise, from throughout the province of Alberta as opposed to only those resident in the city of Edmonton?

MR. ROGERS: Yes, sir. We have a list of the firms near the end of the book, on page 95. You will see that a number of these are quite small firms and, in most cases, the branches or the partnerships of those firms are local to places such as Fort McMurray, Lethbridge, and so on and so forth. There is a very good reason for that too; that is, if we perform those audits, our costs are much higher because of travelling, subsistence -- people have to be in a hotel, and all that sort of thing.

But there is another very important aspect of it. Because the firm involved, that meets the standards of performance that we believe is necessary, it is right there. When the audit is over, often a lot of help of an accounting type is needed. We say, okay, as far as any accounting is concerned, you, Mr. Auditee and you, my agent, have an arrangement between yourselves for accounting matters, to give accounting advice and that kind of thing. I don't enter into that. Under my mandate, I am only interested in the audit aspect of it. I find that the auditees, whether they are the college at Fairview or wherever, appreciate the fact that they don't have to come to Edmonton for advice but have someone who knows their affairs intimately through having carried out the audit work on an annual basis, who is local to them -- to pick up the phone, or meet, or call in. It's so much easier than coming to Edmonton for it.

MR. GOGO: Just very quickly. You didn't comment on whether or not they had to be chartered accountants as opposed to certified general accountants or registered industrial accountants. The second point, Mr. Rogers: would you object if I as a member of this Assembly submitted names from within my own constituency of those firms for consideration?

MR. ROGERS: As a practising chartered accountants office, I do have a little problem in having agents who are not chartered accountants. But as long as the individuals have the necessary experience and knowledge, I don't have a hangup on it because, in effect, I take full responsibility for the audit.

As to submission of names, anyone is free to contact our office directly and ask to be considered, but I do have to have the right to choose who acts as my agent.

MR. GOGO: Certainly. Thank you.

MR. PAHL: Mr. Chairman, my question is almost philosophical in the sense that we are going to embark on the task of reviewing the expenditures of 1981-82, which are, as of the end of last month, more than a full year old and, I guess in our times, pretty old history.

MR. ROGERS: Yes.

MR. PAHL: I note that you have a growing complement of electronic data processing specialists as part of your staff, and certainly government departments as a whole are becoming more and more computerized, if you will. What would be your guess as to the feasibility -- I think we could all agree to the desirability -- of having Public Accounts review the accounts of the fiscal year just past, say, starting in the fall session, giving a six-month period for the drawing together of accounts that now appear to take, or at least are published, with a yearly lag rather than a shorter time frame? It would seem to, I think, improve the relevance of your report and the work of public accounts committees.

MR. ROGERS: Mr. Chairman, I'd like to comment on that, and we will be coming to it. On page 57 I have item 2.8.2, and I deal there with the timeliness of financial reporting. I think this is something that has to be addressed. But in order to address it, I don't think you could possibly bring it back to the fall session in one year. Rather, I think that perhaps it is up to the Legislative Assembly, or this committee even, to express the desire to have the accounts available in the fall session and then for the necessary work to be carried out by departments, by the many provincial agencies, all of whom

would have to give higher priority to closing off a year than is the case today.

The problem is that we are still auditing in November and December. I think that we were ready to go to the Audit Committee at the end of December. That was the earliest time that we could complete all our work. It isn't a question of the Auditor being to blame; I'm not trying to allocate blame. But the whole process has increasingly led to that kind of situation. Then we have about a month or so while we're before the Audit Committee. I think they met every two weeks on three occasions, I believe it was. You will see that I signed off the report on February 14, which happened to be my birthday. Then we went to the printers, and they take another several weeks. So the time goes.

In order to have reports out by the fall session, it would need a different approach in the development of the systems so that, in effect, a few weeks after the end of the fiscal year, the final figures are available to be audited. I have recommended that a study group -- if indeed this is an objective that should be adopted. I've suggested only at this stage that a study group be established to determine what is involved in doing that. It's a part of the size of government that it will be a big job to be able to know what the accounts payable and the accounts receivable are three weeks, four weeks, after the end of the year. The systems at the moment are not geared to do that. In fact the payable system doesn't close off until about August. In other words, all the invoices and so on and so forth have to go through the pipeline before you know what the final figures are at March 31. It means that all liabilities in effect would have to be established at the time the services were rendered so that you knew how much you owed at March 31, not several months later.

MR. PAHL: I'm going to ask a supplementary on that, because I want a more general one, if I may. That's the other side of the coin in terms of timeliness. The folks in Mill Woods often say something to the effect that it takes government a dollar's worth of control to deliver 10 cents worth of service. I think the other side of the coin in part to the timeliness is the cost of control and accountability. Certainly there's the cost of your office and its work, but there's the cost of all the internal control within government departments. With the possibility of a real-time accounting system, where you would know the amount of the liability on incurrence of the payable, is there hope for another way where we could somehow measure that now it may be costing us 5 cents, say, to account for public funds for each dollar of expenditure -- and I don't know if you may have a comment on that number. Is there any hope for developing systems of management by exception, using the powers that electronic data processing will give us, to move away from what I think most lay people would interpret as being an excessive compulsion with accountability but not a very efficient process?

MR. ROGERS: I can't really comment on those figures, because I don't have any other figures to rebut with. I tell you one thing, though; we are always on the lookout for overcontrol, because I think overcontrol is just as bad as lack of control or controls that fail to achieve any worth-while purpose. Those certainly don't have a place in an operation.

But if the will of the House and this committee is to have more timely reporting, I think it can be done without undue extra cost of operation. For instance, we have one very major Crown corporation, Alberta Government Telephones, and their accounts are ready within one month of the end of the fiscal year. Their fiscal year is December 31. Their accounts are usually ready for audit by the end of January, and we usually finish the audit -- because the audit has been going on all year -- by the end of February. So it

can be done. That's a fairly major operation. But everything has been geared to do that: the systems, the way in which they allocate the priorities at the end of the year. We are also geared to do the same thing.

We do the same work. I'm not suggesting we do less work, but it has to be brought forward or back, if you like, so that we're finishing our audits pretty well with the end of the fiscal year, whereas today very often accounts are not ready for us to even begin to audit until September, and we still have our audit to do after that. So it does mean taking a very careful look at what is involved. It's not for me to do that. I think the people involved have to do that, once the policy or the desire for more timely reporting has been expressed. That can only come from this House.

MR. PAPROSKI: Mr. Rogers, the Member for Edmonton Mill Woods referred to the advances, the technological changes, that have occurred so extensively in the area of office procedures, et cetera. You've alluded in your report to a number of areas pertaining to this new phenomenon, specifically with respect to what Mr. Pahl said; that is, what can be done to change the procedures of auditing with respect to utilization of this machinery, this new technology? Is it within your province to make those alterations, or do you believe that it should be a direction from the government? There are just so many new phenomena available now, and I just wonder, for these changes to occur, does it come from your office? Should we be directing this?

MR. ROGERS: My office can't make change; it is neutral in that respect. My office can only recommend change. I would say that the use of computers in this government is very extensive, but computers in themselves do not necessarily give you the final end result any sooner than any other method. They only do that if the system is designed with that as one of the criteria in the design of the system. Because there has never been the sort of priority or urgency expressed by this House, it has never been built in, if you will, to the design of the systems that we have as one of the important criteria. Rather the criteria has been to do a highly accurate and precise job of accounting for the money that is provided by this House for the government to spend. That's my interpretation of it.

MR. CHAIRMAN: Okay, we're just on overall assessment. I think we're just about coming to the end. You have a motion, Mr. Pahl, that you'd like to bring up?

MR. PAHL: Thank you, Mr. Chairman. I would like to recommend to the committee that, upon adjournment, we not reconvene next Wednesday, in view of the pressure of the public hearings. The House, I suppose, is technically adjourned, but certainly members will have a fair amount of pressure to be up to date with the submissions of the public hearings of Public Affairs, so I'd like to so move.

MR. CHAIRMAN: The motion is that we not sit next Wednesday due to Public [Affairs]. All those in favour? Opposed? It's carried.

Then I take it that our next sitting would be Wednesday, May 4, at ten o'clock, and we will continue with the Auditor General's report. Agreed?

HON. MEMBERS: Agreed.

MR. CHAIRMAN: Okay, I don't think we can get much more in a minute, so we are all agreed that it's adjourned? Opposed? It's adjourned.

The committee adjourned at 11 a.m.