

Second Session – Forty-First Legislature
of the
Legislative Assembly of Manitoba
Standing Committee
on
Public Accounts

Chairperson
Mr. Matt Wiebe
Constituency of Concordia

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MANITOBA LEGISLATIVE ASSEMBLY
Forty-First Legislature

Member	Constituency	Political Affiliation
ALLUM, James	Fort Garry-Riverview	NDP
ALTEMEYER, Rob	Wolseley	NDP
BINDLE, Kelly	Thompson	PC
CHIEF, Kevin	Point Douglas	NDP
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LEGISLATIVE ASSEMBLY OF MANITOBA
THE STANDING COMMITTEE ON PUBLIC ACCOUNTS

Wednesday, December 7, 2016

TIME – 10 a.m.

LOCATION – Winnipeg, Manitoba

CHAIRPERSON – Mr. Matt Wiebe (Concordia)

VICE-CHAIRPERSON – Mr. Reg Helwer (Brandon West)

ATTENDANCE – 10 QUORUM – 6

Members of the Committee present:

Messrs. Allum, Bindle, Helwer, Johnston, Ms. Lamoureux, Mrs. Mayer, Mr. Michaleski, Ms. Morley-Lecomte, Messrs. Wiebe, Yakimoski

Substitutions:

*Mr. Allum for Mr. Marcelino
Ms. Lamoureux for Ms. Klassen*

APPEARING:

Mr. Norm Ricard, Auditor General

MATTERS UNDER CONSIDERATION:

Auditor General's Report–Operations of the Office for the fiscal year ending March 31, 2015

Auditor General's Report–Operations of the Office for the fiscal year ending March 31, 2016

Auditor General's Report–Follow-Up of Previously Issued Recommendations, dated May 2014

Section 2–Mandatory Legislative Reviews

Section 5–Compliance with Oil and Gas Legislation

Section 9–Public Sector Compensation Disclosure Reporting

Section 11–Winnipeg Regional Health Authority–Administration of the Value-Added Policy

Section 13–Appointment Process to Agencies, Boards and Commissions

Section 22–Taxation Division, Audit Branch

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Mr. Chairperson: Good morning. Will the Standing Committee on Public Accounts please come to order.

This meeting has been called to consider the following reports: Auditor General's Report–Operations of the Office for the fiscal year ending March 31st, 2015; the Auditor General's Report–Operations of the Office for the fiscal year ending March 31st, 2016; the Auditor General's Report–Follow-Up of Previously Issued Recommendations, dated May 2014: section 2, Mandatory legislative reviews; section 5, Compliance with oil and gas legislation; section 9, Public sector compensation disclosure reporting; section 11, Winnipeg Regional Health Authority, Administration of the value-added policy; section 13, Appointment process to agencies, boards and commissions; section 22, Taxation Division, audit branch.

Committee Substitutions

Mr. Chairperson: I'd like to inform the committee that under rule 104, section 2 the following membership substitution has been made for this meeting: Mr. Allum for Mr. Marcelino.

Also, as agreed in the House, Ms. Lamoureux will replace Ms. Klassen for this meeting.

* * *

Mr. Chairperson: Before we get started, then, are there any suggestions from the committee as to how long we should sit this morning?

Mr. James Allum (Fort Garry-Riverview): I would say, at the outside, 'til noon and then revisit if we need to return in the afternoon, Mr. Chair, but if we're done our work before that, then I would suggest the committee rise at that point.

Mr. Chairperson: Is it agreed that we will sit for two hours unless the work of the committee is completed earlier? *[Agreed]*

It's my understanding that there's a willingness to deal with the section of the 2014 follow-up report first. Is that agreed? *[Agreed]*

Thank you. Are there any questions or comments on these items? Okay.

With regard to the Auditor General's report follow-up of recommendations, dated May 2014, does the committee agree that we have completed consideration of the section 2, Mandatory legislative reviews? *[Agreed]*

Does the committee agree that we have completed consideration of the section 5, Compliance with oil and gas legislation? *[Agreed]*

Does the committee agree that we have completed consideration of section 9, Public sector compensation disclosure reporting? *[Agreed]*

Does the committee agree that we have completed consideration of section 11, Winnipeg Regional Health Authority, Administration of the value-added policy? *[Agreed]*

Does the committee agree that we have completed consideration of section 13, Appointment process to agencies, boards and commissions? *[Agreed]*

Does the committee agree that we have completed consideration of section 22, Taxation Division, audit branch? *[Agreed]*

Okay so, therefore, are there any suggestions as to the order in which we would consider the following—the other reports that we're considering this morning on today's agenda?

Mr. Allum: I suggest we go in a global fashion, Mr. Chair.

Mr. Chairperson: The suggestion is a global fashion. Is that agreed? *[Agreed]*

Does the Auditor General, Mr. Ricard, wish to make an opening statement?

Mr. Norm Ricard (Auditor General): Yes.

Mr. Chairperson: Okay. Mr. Ricard.

Mr. Ricard: Thank you, Mr. Chair. First I would like to introduce the staff member I have with me today. Behind me is Mr. Tyson Shtykalo; he's the Deputy Auditor General responsible for financial statements and public accounts audits, but also helps me in all matters relating to the office.

Mr. Chair, as discussed in our operations report for the year ended March 31st, 2016, we issued audited opinions on 28 financial statements, including on the summary financial statements of the Province as well as 25 audited opinions on other financial information.

We issued three project audit reports which contained a total of 59 recommendations. We started or continued work on another 13 project audits and followed up on the status of 368 previously issued recommendations.

But, Mr. Chair, I would like to draw the committee's attention to two of the office's four critical success factors, namely, independence from government and relevance of audit work performed. Our operations report—in our operations report we note that a long unresolved matter impacting our independence from government is our relationship with the Civil Service Commission. I am pleased to note that progress has been made in resolving this issue and that we are currently working with civil legal services in drafting proposed amendments to The Auditor General Act.

The other critical success factor I would like to highlight is relevance of audit work performed. There are more programs, issues and financial statements within the government reporting entity than we have the resource and capacity to audit in a year, or even over several years. It is critical, therefore, that we use our limited human resources in ways that will maximize our value to the Legislative Assembly.

* (10:10)

A key decision for the office is how much of our resources to devote to financial statement audits versus project audits.

For the past several years, our goal has been to spend equal time on each type. This allocation enables us to present the Legislature with a wide array of project audits while meeting our statutory obligations to conduct specified financial statement audits.

Of concern, however, is that many of our financial statement audits are the result of a legislative requirement rather than importance or significance within the government reporting entity. This has resulted in office resources being used to audit entities that may be considered of lower relative importance.

As Auditor General, I am uniquely positioned among external auditors of public sector organizations, because I have a mandate to bring to the attention of the Assembly matters resulting from our work on financial statement audits that I believe should be brought to the attention of the Assembly. A more strategic mix of financial statement audits

and the resulting—and the reporting of identified matters would, therefore, maximize the value of our financial statement audit work to the Assembly. As a result, we are developing an action plan that will move us toward a more optimal mix of financial statement audits.

In 2015-16, we refined our project selection process to ensure that on an annual basis topics are selected from all areas of government. To do so, we identified six key sectors and assigned all departments and Crown entities to a sector. For each sector, we have identified potential audit topics based largely on the knowledge and experience of our staff members. We are in a process of prioritizing projects for each sector, using a number of factors that we believe are most relevant and will help ensure the selected topics are of strategic importance to the Legislative Assembly.

In this regard, Mr. Chair, we would welcome the opportunity to involve the PAC as an input to our priority setting process. Going forward, for each future year's project on a program, we will be selecting at least one priority topic from each sector. Overlaid on this process will be a continuing focus on IT and governance topics with at least one IT and one governance project on the go at all times.

Mr. Chair, in closing, I would like to thank the management and staff of the government departments and Crown organizations subject to an audit for their assistance and co-operation throughout the audit process. It is always very much appreciated.

Thank you, Mr. Chair.

Mr. Chairperson: Thank you very much, Mr. Ricard.

Before we proceed further, I'd like to inform those who are present here today of the process that is undertaken with regards to outstanding questions. At the end of every meeting, the research officer reviews Hansard for any outstanding questions that the witness commits to provide an answer to, and we will draw up the questions pending response document to send to the witness.

Upon receipt of the answers to these questions, the research officer then forwards the responses to every Public Accounts member and to every other member recorded as attending that meeting.

The floor is now open for questions.

Mr. Scott Johnston (St. James): I certainly appreciate the due diligence that the auditor always

does in presenting his reports to committee. As a new member of the Legislature and a new member of this committee, I'm always very impressed with the due diligence that staff does in regards to the information that we are supplied.

My question is in regards to, on page 24 and 25 of your report, March 31st, '16, you make reference to the Office of the Ombudsman and—in regards to investigations, and I'm a little curious in regards to the relationship that you see with the Office of the Ombudsman. How does the Office of the Ombudsman and the Auditor General work together, or does the Auditor General have the authority to be able to direct the Ombudsman into different avenues that, say, the auditors—provincial auditors feel that they shouldn't necessarily—or don't necessarily have to go in that direction better suited to a different organization? You make the statement that there are—you would utilize other offices to pursue different initiatives.

Can you elaborate, then, on that a little bit, please?

Mr. Ricard: Our relationship with the Ombudsman's office is more of a informal one. We meet periodically just to talk about any matters that we find would be helpful in terms of our operations. But what happens is the—typically, like, through our citizens' concern line we may get a concern or a complaint from a citizen that is not so much within our mandate to handle, but would fall more within the Ombudsman's mandate. So we would refer the individual, the complainant, to the Ombudsman for the Ombudsman to take their concern and do—and go through their process.

Similarly, the Ombudsman may bring to our attention an issue that they think we have the better capacity to handle. It tends to be more financial related. So if there's an—a concern that they have, whether it be in a municipality or a government department and it's a financial matter, they have been known to bring those concerns to our attention and we deal with them as we would any other concern.

There's no formal reporting. I can't impose anything on the Ombudsman and nor can she on us. It's more a sharing.

We are currently—an example of that would be an audit that we have in the mix that I refer—I'll just find it here. On page 31 where we list our planned activities for 2016-17, under Investigations/Citizen concerns, we have Rural Municipality of

De Salaberry. That's an example of an audit that started basically in the Ombudsman office. There was a component of the concern that they were following up that was financial. They brought that to our attention and we agreed to work co-operatively on each our own separate sections of the work that we were doing.

We planned to report—and we're still going through how that would—what that would look like, but a—more of a joint report on that particular audit so that the citizens of Manitoba would see the total concern that was raised regarding to De Salaberry, as opposed to a piece of it in our report and a piece of it in the Ombudsman's report.

But that's a purely informal working relationship. I don't know if I've addressed the question, but.

An Honourable Member: That's fine. Thank you.

Mr. Allum: While we're on the subject of project audits for the upcoming year, you identified, under Performance audits, for their Investigations/Citizen concerns, how do you determine what you're going to do?

You said in your opening remarks the amount of work that government does makes it hard to have the capacity to do all the work that would be necessary. So could you just take us through how you come to decide on doing these particular performance audits, and then how you decide among investigation and citizen concerns? There must be many citizen concerns, but you only are able to do so many. So I just—it would help us to understand how you decide what you do and when you do it and, in particular, in relationship to the performance audits and the Investigations/Citizen concerns. So I'm looking at page 31 on—

Mr. Chairperson: Mr. Ricard.

Mr. Ricard: In terms of performance, the performance audit area, the process that I'm going to describe is very informal in many ways. I am trying to bring some greater rigour to it, but it'll always be a very subjective process.

* (10:20)

So, currently, what we have done in the office is we have identified six sectors of government. So within each sector—I have it in my briefcase—it would include things like health, families, environment, government operations and economic development, I believe, is what you've landed on, and we've taken every government department and assigned it to one

of the sectors as well as all Crowns, and within each of those sectors we, through the knowledge and experience of our staff members, from the executive down to the auditors, we identified potential audit topics in each of those sectors.

We are then in the process, right now, of prioritizing those projects using a number of factors that we believe will help ensure we're selecting topics that will be of strategic importance to the Legislature, and some of those topics are, as you can imagine, financial magnitude with things like impact—social impact, economic impact, environmental impact; things like it's an area we haven't looked at for a number of years, or it was a high impact audit in another jurisdiction, things that will tell us that this would be a useful topic.

So we are trying to assign—it's a subjective process, but assign priority to all of the potential project topics that we select, that we identify. And so, on an annual basis, what I'm looking to do is say we have to have at least one audit—I want to have at least one audit in every sector, so I'll go through the sector list, look at the priorities, and typically select the more significant one, but I would have a conversation with our audit team that is looking for a project at that time and we would then decide amongst us which of the, say, the top three priorities we wanted to do.

Mr. Allum: Well, I thank you for that.

So citizen concerns prompt investigations, if I understand what I'm looking at here correctly, and correct me if I'm wrong, so George, a citizen writes a letter to the auditor's office saying I'm concerned about matter X or matter Y; then you would review it—the letter—to see if there's any substance to it and then you would proceed to either not do an investigation or you would decide to. Is it sort of that simple?

Mr. Ricard: You've captured that reasonably accurately, I would say. One of the things we tell all of the citizens that do communicate with our office is that it's a one-way communication street. We take their concerns; we will meet with them, particularly if what they've submitted to us isn't particularly clear and we're trying to figure out what's this individual's concern, meet with them, get some clarity on the issue, but we're very clear with them and say it's—we cannot report back to you; we cannot even tell you if we're going to do the audit, so thank you for the information and just keep looking at our reports to see if we've conducted an audit.

When we get that information, it's not like every concern will result in an audit. It may result in an audit; it may result in a referral to another organization; there may already be mechanisms within government that handle those kind of complaints. We will make sure that they've gone through all the proper due processes that are in place to deal with their concerns, and then at the end of the day we'll decide where does that concern fall within our priorities, we think it's a big enough concern.

One of the things that I'm trying to move the investigation branch towards is fewer specific item reviews, so very brief, short scope things to more systemic problems. So is that individual's complaint indicative of a—potentially indicative of a broader issue in a department or in a Crown, and so let's look at that broader issue. Let's not focus on—we'll include that individual's concern in our audit but not only look at that individual's concern because it's difficult to know if it's an anomaly, an exception. I'd rather report on the entire system so that either the entire system is broken or there were exceptions and anomalies that they need to better deal with, but I want to know what it is, so we're moving in that direction. That's a more labour-intensive, of course, approach, but I think it would yield better value to the Legislative Assembly.

Most of our investigations, because you talked about investigations, most of our investigations, frankly, come through a section 16 request, and it's typically from the Minister of Finance (Mr. Friesen).

Mr. Allum: Thank you. So I—that—I was looking for some clarity on that.

So it's—so under the heading it says Investigations/Citizen concerns, and then it lists seven audits, for lack of a better term, that the office will be conducting in the future. Those seven are a by-product of citizen concerns, or those are a mix or—I'm just trying to get a handle on where the—what the genesis of each of these were—not specifically so much, but which ones are generated by citizens?

And then, also, while I'm asking, is there a point at which we know how many citizen concerns come to your attention every year?

Mr. Ricard: Maybe I'll answer the last question first so I don't forget it. We do report that on page 25 where we show, for the past three years, the amount of citizen concerns that we have received. And

citizen concerns can be from the public or from employees of the government and MLAs, but we've—you've just seen the table. This year I wanted to better track and understand the total number of concerns that we were receiving from MLAs specifically. But you can see there's a total of 50 for 2015-16. It's down a little bit from the past years; don't have an explanation as to why it's down. We're looking at how we can better outreach to the public and to the civil service in general to make sure that those who have a concern know that we are available.

One of the—interestingly enough, when we did our ethics audit a couple years ago, and in part of that audit we did a survey of all civil servants and we reported that in our report. One of the findings that we found troubling was when we asked them who they would report a concern to, and we were listed there: Auditor General, it was a very, very small percentage. So we wanted to better understand why that was, why they didn't view us as an avenue to bring any concerns to. So we're in the process of looking at that.

But, in terms of the projects listed on page 31, you're taxing my memory a little bit, but I'll attempt to go through them.

The Manitoba Hydro one, I believe, was through citizen concerns or reports in the media where there was issue or concern with the amount of money that was being spent on process cost agreements and not a—and there wasn't a clear understanding of what that was all about. So we decided to try and provide—take a look at that to see if we could provide some clarity.

The Province's management of the agreement with Pinaymootang, that I believe was citizen concern.

Rural Municipality of De Salaberry, that was a Ombudsman referral.

The special audit of Thompson District Office and Pharmacare was a Minister of Finance section 16 request.

The Public Interest Disclosure Investigation was a referral from the Ombudsman under the public interest disclosure act. The Ombudsman can refer disclosures to our office, and there we can do with that disclosure what we will. We're not obliged to do an investigation or an audit. In this case we chose to do it and we did it in concert with our performance audit on the East Side Road Authority.

And the citizen concerns there, it's a catch-all chapter where we do—when we do little ones we just kind of group them together and talk about them.

Mr. Allum: Well, thank you for that. That's—is very useful and very helpful.

Just quick clarification before I get to the point I'm actually after, I think I heard you say that media interest also can generate an investigation.

* (10:30)

Mr. Ricard: Perhaps media interest—it would be more issues raised in the media. So it could be, and if there was an article in the paper—I can't remember. I seem to recall there were either reports, investigative reports, looking at the amount of money Hydro was spending on some of these, and so we thought we were in a better position to provide—to see if there was anything that needed to be better managed.

The one thing I might want to add to what I had indicated before is that out of the citizens' concern area, those could generate a performance audit. So they wouldn't all necessarily be listed here. So—I'm trying to see if there was one—for example, the oversight of post-secondary education institutions, I would say, that came to us through citizen concerns where we received many, and, let me see here, student financial aid also. That's an area that was generated through citizen concern area.

Some of it gets a little murky because it can come from two sources. So we can get a citizen concern, we can get an MLA concern, we can get a media report on the same thing. So, for example, post-secondary education, there were reports in the media; we were getting citizen concerns. So where do you put it. I mean, it's—

Mr. Chairperson: Mr. Allum.

Mr. Allum: Thank you for that. No, so I take it that, you know, they sort of emerge as a by-product of a variety of factors, some factors stronger than others, and so I appreciate that.

I—you noted for us that MLAs also send suggestions to your office. It's not exactly clear to me whether this committee does that. Would it be useful for PAC to generate a list of potential projects for you, without weighing you down with a ton of work? For example, we might want to look at the Provincial Nominee Program; we've had, I don't know, 130, 140 thousand newcomers come to Manitoba in the last 17 years after, you know, there being almost no growth in that regard a decade earlier. Would it be

appropriate to look at tourism? Would it be appropriate to look at infrastructure? You did a review of East Side Road Authority, but those responsibilities now being transferred inside the Department of Infrastructure.

So could this committee generate a list of potential topics, going forward, that might be of interest to it in terms of value for money, and where we fit in in terms of helping to generate the kinds of investigations or audits you might undertake in the future?

Mr. Ricard: As I've noted in my opening comments, I think there is an opportunity, and I would welcome an opportunity, for involvement in the Public Accounts Committee to help us prioritize projects. And that could take the form of, as you're suggesting, having the committee develop its own individual list and sharing that with us. I would caution, I would need to protect my independence and my ability to direct office resources as I saw fit, but, certainly, a request, whether it be an informal request from the Public Accounts Committee or a specific request by resolution, because the rules do allow Public Accounts Committee to request a section 16 audit by resolution. But, whether it's a section 16 request or a list of topics that came from the Public Accounts Committee for us to consider, it would all be very useful.

I think, in my—not the May—not the March 31st, 2016 operations report but the one before, the March 31st, 2015, in my opening comments—in my comments—in the report, the opening comments in the report, I do talk about that we had received, just prior to the election, a number of requests from the opposition members to do audits. I did not act on any of those.

I was—I identified that the Public Accounts Committee, in that kind of a situation, I would've preferred to have those requests come through the Public Accounts Committee so that there could be a discussion by all parties in terms of whether those audits would be valuable because, from my perspective, I'm always looking at, you know, is this project going to be useful to the Legislative Assembly and not one party or another, to be blunt.

So that's where the Public Accounts Committee, because it is representative from all the parties, can be a very, very useful mechanism for me to get information on matters that would be of interest to the Legislative Assembly more broadly. And how that work—and how that could work, I would leave it

up to the Chair and Vice-Chair to explore with the committee. But I would be open to any—certainly any mechanism that opens up the lines of communication.

I've felt for years there needed to be more communication between our office and the Public Accounts Committee, so I'm encouraged to hear that kind of suggestion.

Mr. Brad Michaleski (Dauphin): In section 3, page 13 and 14, you clearly show a lot of concern for the Auditor General link to Manitoba public employees union, also the Civil Service Commission Secretariat for the Treasury Board. So, yes, on two pages you're pretty clear that there's quite—there's some concerns regarding that the office be perceived and is independent from government and the government organizations we audit.

So having said that, in many cases the audits are done on government financed projects, performance audits, and, yes, there—it could be that perception of a—either conflict of interest or somehow that it may be partisan, non-partisan. Again, I understand that it could be perceived as such.

But on page 35, 66 per cent—in that independent study 66 per cent of staff claim they feel not confident or few are confident that they would be protected from reprisals if they reported an ethics violation or suspected improprieties. So saying another way, one third of your staff do not feel is the result from that independent survey. Can you—was there any reasons why there was that—because that 66 per cent number really glared at me when you're talking about people being able to perform audits and dealing with sensitive material, that to me was, again, a number that really stood out.

Mr. Ricard: So it's a number that stood out for me as well, because it was much, much lower than I would like. This—but just to be clear on what that survey was doing, we used the same survey that we used on the public sector overall three years ago to understand ethics, whether the public sector staff members understood their obligations and their responsibilities within an ethical environment, and so we applied the same survey to our staff. So we were asking them, within our office, to answer these questions.

So it was specifically our staff to how—to the work environment and whether they understood their role and their obligation to report ethical violations, and I would argue it would be more within our

office—or other staff members in the office behaving unethically is, to use the same parallel, so 66 per cent is very low.

And so it's—we are in a process now of looking at the survey results, both the employee engagement and satisfaction survey and the results of the workplace ethics survey to see if we need to better understand that number and what we should be doing in response to it.

* (10:40)

I would say, and we do mention that in our report, that survey results are all significantly higher than the results within the Manitoba civil service. So that gives me some comfort, but not enough to say the 66 per cent is—I agree with you—is something that I would want all of our staff members to completely feel protected from reprisals should they raise, other peers, I would imagine, should they raise an ethical violation within the office. But if you're—are you—were you connecting—maybe if I could ask, were you connecting that in the way you were raising it, as auditors in the field being impacted by the departmental staff? Is that reprisals through—at the department level that you were thinking of or not? I wasn't sure. I want to be clear that what we're talking about here is within our own internal operations, so how we are managing our staff, how we are giving them comfort that if they raise something with us in terms of how we are operating, that we—they would not be subject to reprisal.

Mr. Michaleski: I simply wanted clarification on this 66 per cent, and in doing it, snap evaluations, whether it's in the field or internally. If there's a competence issue—again, I just simply wanted to get an understanding from where that was coming from.

Mr. Chairperson: Sorry. Before I recognize Mr. Ricard, just wanted to remind members of the committee if they can speak up and speak—direct their comments to the Chair, and, hopefully, the mics pick it up and others in the—attendance from the public can then hear what we're also saying in the committee. I know there's a tendency, when sitting next to someone, to just talk to that person, but, of course, we want to make sure that everything is captured here.

Mr. Ricard: So just to be clear, in terms of where—because your question was where it comes from—like, it is a survey, so it's hard to know what staff were thinking when they responded to it. So they're responding to a question, and so that's where, in

following up the survey results, we're looking at do we need to specifically follow up on some of these questions to get a better understanding of what was driving that kind of a response.

Mr. Chairperson: Mr. Bindle? Oh, I'm—my apologies.

Okay, Mr. Bindle.

Mr. Kelly Bindle (Thompson): Well, just going back to how you choose audits, I'm just curious of what percentage of audits that get performed actually get reviewed by Public Accounts Committee, just roughly.

Mr. Ricard: One hundred per cent.

Mr. Bindle: Thanks.

Mr. Ricard: Like, all of our reports, all of our audits, would result in an audit report that gets tabled in the House, and all of our reports that are tabled in the House are automatically referred to the Public Accounts Committee. And past practice has been that the account—Public Accounts Committee reviews all of our reports.

Ms. Cindy Lamoureux (Burrows): I also wanted to thank the Auditor General for being here today and recognize we appreciate you coming out in this weather; I know it's not ideal for commutes.

And I did want to jump in because a couple of my questions are being asked.

On page 34 of the 2016 Operations of the Office, there is mention of how the office can best use social media. Can you elaborate on how social media is being used in the Auditor General's office?

Mr. Ricard: The office is currently making very little use of social media, which is why—it's certainly an area that other legislative audit offices across the country are making better use of. Most of those offices will have communications people on staff, which is why you see here creating a communications manager position. We recognize that in this day and age, to get our message out, you can't, you know, it's best not to solely rely on a press release, a day of media attention and then waiting for Public Accounts Committee to be held and, hopefully, hoping that the public is aware of it and reads it or that the media picks it up again.

So we have our website. All of our reports are posted on there. All our press releases are posted on there. But we do not have a Facebook page. We do not tweet or any of those other avenues.

Ms. Lamoureux: Better paint a picture, you're hoping to reiterate what's put on the website onto forms in media like Facebook and Twitter and Instagram.

Mr. Ricard: At this stage I would want to explore whether or not a Facebook page, in addition to a web page, would be a useful mechanism to communicate our audit findings, but also to—as a staff recruitment tool.

Tweeting, again, is something I would want to better understand how we could use it, if we should use it. I know the Auditor General of Canada uses it. I don't know if the other Auditor Generals, off the top of my head, use it. It can be an effective, though, tool to let interested followers know that we're releasing a report and it's—makes them aware of what's out there.

But I think as an—whenever you use social media like that it needs to be used very, very carefully. And so I would want a communications manager to help guide us through that through modernizing our communications program.

Ms. Lamoureux: Last question. So you only have three people working in your IT department: Will you be looking to hire more, and in what capacity? What will their job descriptions be?

Mr. Ricard: In our computer services area we have—directly in our computer services we have two individuals currently. We are in a process of hiring a third individual, more of a technical person to help with the hardware and software and—to allow our more experienced computer services people to work on more strategic aspects for the office.

But what I've done recently in the office is, as I describe on page 33, is I created an IT Audit, Operations and Security division. So I took all of our IT, all of the individuals in our office with an IT background, which included the IT audit, and created a division of IT professionals, so to speak. So the computer service people now report through the director of IT operations and security so that any computer services, initiatives or whatnot can be first vetted with individuals who have an IT background.

In the past that function reported to me. I don't have a really detailed IT audit—IT background. So it became very difficult to manage without that knowledge. So the change in structure is to ensure that I have—that the computer services group gets proper consideration at the executive management table through the director of IT and operations.

And I can't remember the second part of your question.

Ms. Lamoureux: I think you answered it mostly there, and I appreciate it; thank you.

Mr. Chairperson: I think I saw two hands go up at the back of the room: Ms. Mayer and Ms. Morley-Lecomte. I'm sorry, I don't know who put the—put it up first, so.

Mrs. Colleen Mayer (St. Vital): Thank you to Mr. Ricard for answering the questions.

And it kind of sparked, some of the questions that have been asked already has kind of led into some of my questions. So I'm just going to refer back to some of the notes that I have made.

Can you talk a little bit about the—I notice—and correct me, please, if I am wrong—half of your staff are CPAs and half are not, as far as from the upper management. Did I read that incorrectly?

Mr. Ricard: Perhaps if you could refer to me to what you're reading I could better answer that.

Mrs. Mayer: I'm talking about the March 31st, 2016, report, page 11, under Human resource management practices. So the second last paragraph: Of note is that all of our senior management positions who are not CPAs. So I'm talking about that sentence, that quotation in there. Can you elaborate on that a little bit?

* (10:50)

Mr. Ricard: So that paragraph is trying to explain how some of our office staff are unionized, and it's in particular explaining an odd anomaly in that we have, I'll say, approximately 20 principals in the office. Their title is all the same. We have principals in the financial statement division; we have principals in the performance audit division, in our IT and in our governance practices and investigations.

Some of these principals, many of them are CAs, and I have to go back to the legacy designation because we're now all CPAs. In Manitoba, the CMAs, the CGAs and the CAs amalgamated to become CPAs, but for the purposes of this paragraph, I need to talk about the legacy designation, the CA and the CPA, the CMA or the CGA, and the way the union membership structure works at that level, at the principal level, which, you know, is a senior management level, is if you were a CA, you were excluded. If you were anything else, you were

included. Same job, same responsibilities; some included, some not.

Mrs. Mayer: And when you—were you given an explanation as to why that was the cut-off, like why that was?

Mr. Ricard: The short answer to that is no. It's something I've been trying to resolve, continue to try to resolve. I would go beyond, though. It's—that is one issue. I think the bigger issue is discussed on page—we referred to it a little earlier, page 14. Yes, the bigger issue is really discussed on page 14 where we talk about our staff being represented by the Manitoba government employees' union, and again I want to stress that as an office I have no difficulty with our employees organizing. I don't think principals should be organized because they are maangement, but I don't have a problem with our employees being organized. I don't think, and I believe that they should not be represented by the MGEU, which is the union that represents government employees, and I stress that we are not government employees. We are public servants. We are, in fact, employees of the Legislative Assembly.

Mrs. Mayer: And I agree with you on your statement. I'm just asking so that I can better understand some of the challenges that you're having with the, you know, trying to—what would—what do you feel—had a decision not been denied back as you reference at the top of page 14, how would you see that working today for you? What would that allow you to—how would that allow you to function differently or better or—

Mr. Chairperson: Mr. Ricard.

Mr. Ricard: So one of the things—I did not allow that decision to stop me in doing what I felt was necessary in the office. So they did not approve the position that I had requested, the director of corporate services. I repurposed an audit position to proceed. So we now, in the office, have two less audit positions because LAMC did not approve the manager of communications and the director of corporate services positions.

I think it's an unfortunate thing. I think—I did not want to take away an auditor resource, but I feel very, very strongly that communications manager and an HR manager in the office are critical functions that have long, long gone undermanaged, and this was concerns—there were concerns about this, I would say, raised. We can go back to auditor generals, to Jon Singleton, to Carol Bellringer, in

different ways and maybe in different—in different forcefulness of approach. But they all—they both were of the view, first, that we should not be reporting to the Civil Service Commission and they both recognized the need for a media communications manager. I just felt the time had come to deal with it directly. So we—even though they didn't approve those two positions, we repurposed an audit manager position, had it reclassified for the communications manager position and we are now recruiting; the competition for that ends on December 12th. I'm hoping to have a communications manager in place by the end of March.

The director of corporate services, I took my former position before I was appointed to AG and repurposed that, had it reclassified to—or—and in—I'm in the process of having it reclassified. That position is currently before Compensation Services of the Civil Service Commission for classification purposes. It's been there since, I believe, it was April 2016—still waiting for a decision.

So just to take your point further, in this year's budget submission to LAMC I've requested two audit positions to replace the ones I needed to repurpose. So I've asked for an executive position and a management position—an audit management position.

Mrs. Mayer: So from an employee's perspective, I notice there were—you had done or you were in the process of conducting an employee survey. Did that come up with—first of all, maybe you can answer, what percentage of staff completed that survey?

Mr. Ricard: For the employee engagement and satisfaction survey, 84 per cent of our staff members participated. For the ethics survey—the ethics survey was part of the engagement and satisfaction survey. So it was a separate component of it, so the same participation rate.

Mrs. Mayer: So that survey has concluded and you have had the opportunity to review, and what happens with those results now?

Mr. Ricard: We—in—on page 34 and 35 we have reported some of the results. We—our executive management team is in the process reviewing in more detail, of course, the responses. One of the things that we did was—it wasn't simply a rating scale. We repeatedly asked for commentary, so we received a lot of commentary. So there's a lot of comments that we have to read through and try and interpret and see if there are themes and trends that

we need to address. And we—the survey was done in the spring, late spring. I had a staff member summarize it, which allowed us to do what we did here, but as an EMT we haven't been able to deal with it in any substantive way until now.

Mrs. Mayer: So looping back to my first questionings in regards to your concerns about whether some of the staff are represented by the union or not. Did that come up in any of your survey information? Was that a concern, the conflict that they are—the perceived conflict that they may feel in doing their duties?

Mr. Ricard: Because we are still in the process of looking at the detail responses, I'm a little hesitant to say no. But I—to my knowledge that was not a big issue that came through the staff survey.

* (11:00)

Mrs. Mayer: Thank you very much for that.

And I—can I—do—would we expect to see more information in next year's report regarding your follow-up, or is that just the course of you doing business with your staff and how you roll that out, that's a—your in-house as opposed to the more further results or information being found in the 2017 year-end report?

Mr. Ricard: For the most part, it would be—I think it would need to be an internal process, but certainly the key initiatives that came out of it—or some of the key initiatives, I could see disclosing in a future operations report, identifying it as a—as stemming from an—a staff engagement survey because I think it's really important to demonstrate that there is communication between staff members and senior management, and then it—when you do a survey and you're asking for their feedback, that there is a real detailed analysis and response to it.

And so, in our office, I mean, I'm not satisfied; I'm, you know, I'll be honest. I'm not satisfied with some of the percentages. They are better than they have been in the past, but, you know, I'm always looking at 90 per cent satisfaction; whether that's a dream, I'm not sure. But, you know, you want to feel and to believe that all the staff members want to work for the office, enjoy what they're doing, have a good relationship with their supervisor and that they feel supported by the senior management group in what they're doing. And so, if they don't feel that way, I want to know, and I want to make sure we're doing what we need to.

Mrs. Mayer: Thank you for that, and I am sure that your employees do feel there is value in that. I know, as we've all been employees at times, and when our employers ask us those questions and help implement those changes, it's very beneficial to both parties involved. So thank you for that.

And just this report really was a good opportunity—most of us are new sitting at this table, so we jumped into reviewing reports and not quite sure what to expect. So, in order to allow us to do our job better for the public, understanding your role and how things happen within your department helps us do that. So thank you for that.

I'm not clear, and I don't know if this is—if it's going to come out—who exactly audits—or does somebody audit the Auditor General as far as—is that us here at PAC, or is that—is there an independent? And when that report happens, where does it go? Does it go to LAMC? Does it come to PAC? How does that work? Just—if you can help me understand that process.

Mr. Ricard: If you go to page 38 of our report, the 2016 report, you'll see there's an independent auditor's report. So LAMC hires an auditor to audit our accounts. And this is their report on their audit of our accounts.

A couple of years ago we significantly simplified our statements. We—several years ago we had what I would—and having been responsible for generating them at the time, I can tell you, we had a very complicated and complex set of financial statements for a relatively simple organization. We were trying to comply with standards for other public sector entities. We aren't an entity; we're an independent office. You know, we have an appropriation or grant in appropriation, and we spend against the appropriation.

So we tried to simplify the report into revenues, expenditures; that's it. And so the auditor's report as an audit report on those statements and the kind of policies that we follow. I might say, though, in terms of who audits the auditor, we—because, there's a financial component, which is this, but there's also concerns the, you know, auditing the quality, so ensuring that we're complying with auditing standards and producing quality audited opinions and quality of reports. So, in that regard, I would take you to our critical success factor discussion on—just trying to find the page here—on page 15. So there's two that kind of connect to that, so Reliable audited opinions and conclusions is the primary one. And

there we talk about what are our quality assurance processes.

So we have an internal quality assurance process. We have an assistant auditor general who is the—who—his title is assistant auditor general responsible for professional practices and quality assurance, and he will do quality assurance reviews on a test basis of our financial statements on our—of our performance audits that we do. He'll also use some of our staff members to help him conduct some of those audits. It's a good, kind of a peer review process.

We also are reviewed by the Charter of Professional Accountants of Manitoba on a—I believe it's on a three-year cycle. We participate in that voluntarily. We participate—not mandatory from a CPA institute perspective, but we do because we want that assurance that we—our operations are meeting professional standards, and we also participate in the Canadian Council of Legislative Auditors' peer review process. So we conduct peer reviews in other jurisdictions and we also have peer reviews done in our office.

So in 2000—if you look on page 15—in 2015-16 one such review was conducted on a financial statement audit file. In prior years we had performance audit files reviewed by another office.

Mrs. Mayer: Thank you for that. That gives me a little bit further explanation. So there are lots of checks and balances in place for your office and for the Province of Manitoba to ensure that that information is out there.

That data that's collected from these entities that you talked about goes to their larger Canadian-type organizations? So, for example, Canadian Council of Legislative Auditors, when they conduct a—what's the word—reviews, that comes back to you, of course, but where else would that go?

Mr. Ricard: So it would come back to me and that would be the only place it goes. They do create summary reports where they look at all the peer reviews that had happened across the country to identify areas where—as a group of legislative auditors where maybe we need to strengthen our practices or strengthen our training or reinforce our training, but in terms of those reports going to any other body, oversight body, no; it doesn't occur.

I might also add the LAMC is responsible for hiring the financial auditor. They are also able to

hire an auditor to do an operations audit or a value-for-money audit on us if they chose.

Mrs. Mayer: Has that ever happened, and on the operations I see the financial—have you ever had that request come through?

Mr. Ricard: Not in the 34 years I've been in the office.

Mrs. Mayer: Just for the record, I'm not looking for one. I just—I was just out of curiosity. So thank you. That's the end of my questions. I really appreciate your honesty and the information you provided to me.

Mr. Chairperson: Thank you, Ms. Mayer.

Mr. Blair Yakimoski (Transcona): A couple few different things. I've heard it referenced, and as a few of us have said, we preface saying, I'm new here. What is a section 16?

Mr. Ricard: So when I refer to section 16, I'm actually referring to a section of The Auditor General Act. If you go to page 49, you'll see it's at the bottom of the page, it's headed special audit on a request. So 16(1) is the provision that allows the Minister of Finance, the Lieutenant Governor-in-Council, or the Public Accounts Committee by resolution to request a special audit; 16(2) goes into that; whenever I do a special audit I report first to the requester of the special audit. So first to the Minister of Finance if the Minister of Finance requested an audit, or first to the Lieutenant Governor-in-Council, and so on.

And then section 16(3) indicates that if I think it's in the public interest that I could also make the report—table it in the House.

* (11:10)

Mr. Yakimoski: Thank you, Mr. Ricard.

Another bit of information, on page 40 of your Statement of Expenditures, at the bottom, just to clarify, I'm used to looking at my own financial statements, and I would have a budgeted amount. Is Main estimate—Expenditures essentially your budget?

Mr. Ricard: Yes.

Mr. Yakimoski: So, according to what you reported, you came in on salaries under budget. What per cent increase did your budget increase from—does it generally increase from one year to the next?

Mr. Ricard: It'll increase year to year for things like increases in rent that automatically flow through to

us. Our lease is held by MIT, so any increase in rent that's required because of the lease would just flow through on our budget, as well as salaries, like cost-of-living increases get reflected automatically, increase.

But, in terms of an overall percentage, I don't have that information, year over year. I don't have that information in front of me.

Mr. Yakimoski: No, I understand that.

So, in a case like this, it came in, overall your variance from your actual to your estimates came in below budget. But had you—you'd mentioned that there were some staffing positions that you'd not filled yet because you want to change direction or move in a new direction and things like that—had you filled those, this would have come in just a little bit above. Is that correct?

Mr. Ricard: Well, hopefully, we would be managing it, so it would come in just a little bit below, because we would never want to exceed our budget. But, yes, we have been, over the past several years, if you look, lapsing enormous amounts of money because of vacancy management. And it's something I want to correct, because we need to use all of the 55 FTEs that we have allocated to us.

Mr. Yakimoski: Thank you for that and for being cautious, obviously, with budgets and things like that.

On page 25, it refers to investigations and concerns and that received from the public. And throughout the whole thing there's a few questions I have.

On the first one, Concerns received from the public, it references '13-14, '15-'14-15, and '15-16, and we've got five concerns and then four concerns and then zero.

So it says resulting in two audits: Are they different audits? And can you tell us what those actual audits that have been done?

Mr. Ricard: Unfortunately, I don't, off the top of my head, have that information in terms of what those specific two were, and whether those two, in each of those two years, are the same two. I can't answer that with any degree of certainty.

Mr. Yakimoski: So, also, to Added to our list of potential audits, we've got a nine, then an eight and an eight. So do we know if this is a carry-over, that one of the nine might have gone up to the—up?

Mr. Ricard: Each of these are a separate analysis of the concerns received every year.

So, upon further reflection, to answer further, it's very likely that resulting in two, resulting in two, that's a total of four audits. I'm sorry, I was not quite thinking straight there.

And, in terms of the nine and eight, those are 17 ideas posted to our list of potential projects.

Mr. Yakimoski: And, just to clarify, so with the nine, the eight and the eight, you've actually got 25 potential audits and enough work for years to come.

Mr. Ricard: We have, you know, hundreds of topics on our list. So this is just adding to it. And so it doesn't mean these will result in an audit. It depends where they land in terms of other priorities that we might have.

Mr. Yakimoski: I just—two quick questions: Within the listing of financial statement audits that have been done, I believe I noticed all of Manitoba's universities, except for the University of Winnipeg. Is there a reason that the U of W is not included on this?

Mr. Ricard: The U of W is an example of an entity where their act says their auditor may be the Auditor General. It doesn't require it to be us, and we have in the past audited or have been the financial statement auditor for the U of W. We have just chosen—or they have selected other auditors. It's in May, so we could do it or we don't need to do it.

Mr. Yakimoski: And you don't need to do it which means, even though it is one of our universities, you don't have to overview the financial statements at the end?

Mr. Ricard: So because the U of W is one of the entities—is one of the, you know, the government-reporting entities we do conduct some overview procedures, but it's not one of the significant—it's not a Crown, you know, enterprise where we would do more extensive overview procedures. We get a copy of the audit results memo, but we don't attend the audit committees. We don't attend the planning committee meeting. We just get a copy of the results memo and get the—a copy of the auditor opinion and the financial statements.

Mr. Yakimoski: Would those financial statements be listed in the Public Accounts volume 4?

Mr. Ricard: Yes, they are.

Mr. Yakimoski: I very much look forward to reading that whole thing.

And the last thing, are there any other concerns? You've already mentioned the within the workplace survey. How often is the workplace survey done, No. 1, and are there any other concerning numbers within the workplace survey? One of the ones that I was surprised that 75 per cent are proud to work for the office of the Auditor General. I would assume it would be higher because it really works towards improving things.

I'm proud to be a part of this committee with Mr. Allum and Ms. Lamoureux and my colleagues to work for the betterment of Manitobans.

So are there any other numbers within there and how often—the survey—is it done?

Mr. Ricard: So the survey is something that we endeavoured to do annually, although we haven't always managed to do that, and this year, in particular, we did a more extensive survey. In the past, we had moved to a very brief survey, you know, a 20-question survey. This one was a survey that included more like a hundred questions than 28. It was much more extensive and detailed. The intent would be to do it annually, but potentially biannually given the effort required in doing it and in reviewing the results and the time it takes to implement changes as a result of it.

And you're very right to focus on the 75 per cent—it was—who are proud to work for the office of the Auditor General. We—if you look at that one, it struck us as being a little inconsistent with some of the other findings. So we weren't clear as to why 88 per cent—we feel had a positive relationship, 81 feel supported, 87 per cent feel they are given the opportunity to provide input, 82 per cent feel respected, 87 per cent feel the office allows a good work-life balance, 90 per cent report they are provided with the time and resources, but only 75 per cent are proud to work.

* (11:20)

It's a little bit—we're trying to understand why that percentage went down, don't have an answer. It's one of those where we're trying to better understand. Should we be concerned? Is it just how they interpreted the question? I'm not sure.

Mr. Chairperson: Returning to your comments about better engaging the Public Accounts Committee in the process of determining which

audits move forward, your office would receive a number, as you said, a number of citizen requests, other requests from members of the Legislature, and then sort of a whole other myriad of different sources of requests and suggestions of audits. When you receive those, is there an ability for the Public Accounts Committee to review those or to have some knowledge of what has been requested in the sense that something that is being brought forward by another group might be of interest to the Public Accounts Committee and then we would have the ability to endorse or to recommend that is something that the Auditor General's office pursue?

Mr. Ricard: So I would be very cautious about a system the way you've described it, and the focus should not be on the citizen concern or the concern line because projects can be identified from a number of different ways, citizen concern being one of them; plus it would be important, from my perspective, that the Public Accounts Committee be engaged in a way that provides an input to our prioritization process without an expectation that we would be making a commitment.

If the committee wishes, truly wishes, to have an audit done, then it should be done through section 16 as a resolution. Otherwise, I would take it as valuable and useful information, but it shouldn't be considered as a commitment on our part. If you say to me, here are the audits that we think would be valuable to the committee, I would take those into account, certainly, in establishing our priorities, but I would not want to have a system where I would then have to rationalize and justify to you why we did or did not do those audits.

It's a bigger picture thing, and, to me, we're always looking for good audit topics. And so it's a subjective area, and we're trying to take our resources and reallocate them—allocate them in ways that, overall, provide good value. And so—and I think the legislator has conferred upon me, particularly, to manage those resources, so I'd want to have that flexibility to say, yes, no, I don't agree, I hear you, but we want to focus our resources this way.

Mr. Chairperson: Well, just to clarify, I think it would still be at the discretion of the Auditor General's office to determine what audits go forward. I don't think it makes sense for this committee to take that power out of your hands, if I could use that terminology. What I guess I'm getting at is, is for us as a committee to essentially take shots in the dark of what we think is important. And, certainly, there's a

lot of information that we get in terms of, you know, listening to constituents and being involved in either as opposition or in government. You know, we would have some knowledge.

But I guess what I'm looking for is ways that you can give the committee guidance or more information on what would be useful or helpful for your office to undertake. So, for instance, when you talk about the six sections of government or the six departments, broadly speaking, that your office considers, for us to know where there are shortfalls or shortcomings in terms of having a balanced look at government, if I was to know that, for instance, Education is some—is an area that you have had less requests about or you have less leads on, if that's the right way to put it, then this committee could sort of, you know, have some guidance that maybe education is an area that we'd like to pursue or to look at more.

So, I mean, that's just one idea, but what I'm looking for is ways that you can give us guidance without sort of telling us what to do, because I don't think that's helpful either, but giving us guidance on what direction would be useful to get the best reports back or get the best, you know, to ask the office to give the best audits possible, the most useful audits in a holistic kind of way.

Mr. Ricard: This is something that I think that I could do that might be helpful to the committee in providing us with useful input, would be as we go through our process of prioritizing or looking at the topics that, through our internal process, have emerged for a particular sector to potentially share with the committee, say, what I think are the 10 best suggested topics, and get the committee reaction to it. It would be high level ideas and thoughts, but any discussion that can occur at the committee around, you know, information or an understanding that they have or that they've heard from their constituents would be useful to us in then prioritizing those topics.

But I wouldn't want to limit it to those topics because, say I brought forward the list on—I'll just use Health as an example. Somebody might say I don't see on your list this program that I think would be a really good audit because blah, blah, blah—I don't want to hear that.

So I'm just expressing some caution that I don't want to stifle potential ideas because I'm presenting a list of possible topics. It's a little bit—if we can have a two-way communication that would be ideal.

Mr. Chairperson: And if I could, just one last question: The audits that the office decides to not undertake a citizen requested or otherwise, and maybe I'm wrong. I feel like I've seen a list of what has been requested and what has been undertaken and what has not been undertaken.

Is that a list that is made public or is it a list that you would be willing to make public so that we know what has been requested in a given year and, again, with some level of detail to know what has been requested, what has been undertaken, what has been not?

Mr. Ricard: The closest thing that we have to that and that I would be prepared to continue doing is what we show on page 31, our planned audits. I wouldn't want to list—I would not want a list of—to present a list of here's an idea that we received and

we're not acting on it. It's not something that I would be prepared to do.

Mr. Chairperson: Seeing no further questions, I will put the question to the committee:

Auditor General's Report—Operations of the Office for the fiscal year ending March 31st, 2015—pass; Auditor General's Report—Operations of the Office for the fiscal year ending March 31st, 2016—pass.

The hour being 11:30 what is the will of committee?

Some Honourable Members: Rise.

Mr. Chairperson: Committee rise.

COMMITTEE ROSE AT: 11:30 a.m.

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