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The Enquiry Conducted By T. Hollis Walker, K.C.

January 8th.
MRS. HARSANT examined by Mr. Hunt (Continued).

Q.—What was the reason that you changed from the cheque to the I.O.U. system?

A.—I was getting married and Mr. Fraser came in the office to take over my work and my power of attorney was cancelled at the bank. Still I was then working for Sir Richard Squires.

Q.—But can you explain clearly the real cause for the change?

COMMISSIONER.—Apparently there was no Bank in the country on which she could draw a cheque.

A.—(Witness)—No.
Q.—In other words you could no longer sign as attorney and that was the reason is it why you changed to the I.O.U. system?

A.—Yes.

Q.—Now the greater part of this money under the I.O.U. system went to Sir Richard Squires did you say?

A.—Yes.

Q.—Going back. You say that at one time there was about seven thousand dollars owed to Meaney and that Sir Richard Squires sent you with four thousand dollars that you paid Meaney. Is it correct that you received back from Meaney certain cheques?

A.—That is correct.

Q.—What became of those cheques. Were they taken from the Department by you?

A.—No. They were left in the office. I think. In fact I do not remember whether Mr. Meaney gave me back the cheques or not. I am not quite sure about it.

COMMISSIONER.—Mr. Meaney gave you in return for those redemptions face value cheques and equal to the amount of your payments. Is that the case?

WITNESS.—I do not remember exactly whether he gave me the cheques back or not. It was dinner hour at the time I remember and I was in a

rush to catch him in when I gave him the four thousand.

Q.—Can you tell us approximately how much of this money was paid in to the firm of Squires and Winter and how much was paid Sir Richard Squires personally?

A.—The greater part of it was given to Sir Richard Squires personally.

Q.—You said earlier in your evidence that you always received the money in cash. Is that correct?

A.—Yes, always.

Q.—If any amounts were paid to Squires and Winter how were they paid to them?

A.—The money would be deposited in the Bank of Nova Scotia to the credit of their account.

Q.—Did Sir Richard Squires know this?

A.—Yes.

Q.—Now to sum up and make absolutely sure. You say then that you did receive the full amount of cheques and I.O.U.'s that you saw here to-day amounting to \$23,885. You said also that out of that amount \$400 was taken by you for expenses incurred in going to Bell Island and other places? Is that correct?

A.—Yes.

Q.—Do you say now that the balance \$23,885 went to Sir Richard Squires?

A.—Yes.

Q.—And you say that out of that amount you did not receive a cent.

A.—Not a cent.

MRS. HARSANT cross-examined by Mr. Howley, K.C.

Q.—Mrs. Harsant is this cheque dated Dec. 11th, 1920, for \$500, the first transaction you had with Mr. Meaney?

A.—Yes.

Q.—Do you know when you paid him this four thousand dollars?

A.—No. I do not remember.

Q.—Will you give us approximately this date?

A.—No.

Q.—Was it before your power of

attorney to sign cheques was cancelled or after?

A.—Before.

Q.—Is that between the 11th Dec. and the date when your power of attorney was cancelled when seven thousand dollars worth of cheques had been cancelled by Mr. Meaney?

A.—It was more than that.

Q.—And of which amount you paid four thousand dollars?

A.—Yes.

Q.—Well, we have here the cheques for \$3,000 approximately. If the amount obtained during that period was more than seven thousand dollars where are the other cheques in excess of that amount?

A.—The amounts were not cheques. They were I.O.U.'s.

Q.—From the date that you first negotiated the first cheque in December 1920 up to the date when your power of attorney was cancelled did you have any financial transactions with Meaney other than evidenced by cheques?

A.—I.O.U.'s.

MR. HOWLEY.—But those I.O.U.'s came afterwards did they not?

COMMISSIONER.—I thought the I.O.U.'s began when the new partner came into the firm. I think that that was what witness meant. I think the change in the constitution of the firm formed the basis of her losing the power of attorney.

MR. HOWLEY.—The original firm of Squires and Winter or the new firm of Squires and Curtis did not come into the transactions at all.

A.—Mr. Curtis would not know anything about them.

Q.—Would any of the cheques that Mr. Meaney cashed be signed by you for Squires and Winter or Squires and Curtis?

A.—I do not remember.

Q.—Were there any cheques cashed by Meaney that were signed by Sir Richard Squires himself?

A.—No.

Q.—Were there any cashed that were signed by Mr. Winter?

A.—Mr. Winter did not know anything about the matter.

Q.—Well all the cheques cashed by Meaney were signed by Sir Richard Squires per J. G. Miller, is that correct?

A.—Yes.

Q.—And the giving of these cheques commenced with this one in December 1920.

A.—Yes, I think so.

(Mr. Howley produces cheque for \$500 dated Dec. 11th, 1920, and marked J. T. M. No. 1, and is identified by witness.)

Q.—When did the giving of the cheques end?

A.—I don't remember.

Q.—Did you give any cheques after the date of the cancellation of your power of attorney to sign?

A.—No.

Q.—Then these were all the cheques which you gave as payment between the 11th of December, 1920, and the date of the cancellation of your power of attorney at the Bank?

A.—Yes.

Q.—The four thousand dollars given to Meaney was paid to redeem cheques?

A.—Yes.

Q.—Not I.O.U.'s?

A.—That was not mentioned.

Q.—What did you get in return for the four thousand?

A.—That is what I do not remember.

Q.—But the four thousand dollars was paid before your authority was cancelled?

A.—I do not remember that.

Q.—At the time you paid the four thousand dollars you estimated that there was about seven thousand dollars due?

A.—I think so; I am not sure.

Q.—And the cheques still outstanding represent \$2,500 or approximately \$3,000—I.O.U.'s separate?

A.—Yes, having

Q.—Now you told us you changed the system and at one time gave Mr. Meaney I.O.U.'s instead of cheques and you told us why you changed that system. Would you mind repeating why you changed it?

A.—It was then Mr. Curtis became a partner and he made new arrangements in the office. He did not want any private accounts paid out of the firm's account. He wanted to open an account at the Bank to sign himself.

Q.—Sir Richard Squires knew that I was getting married and Mr. Fraser came to do the work. I still held the keys of the office.

Q.—Did the cancellation of your authority to sign cheques form any part of the reason why you changed from the cheque to the I.O.U. system?

A.—I did not consider it the reason.

Q.—What was the actual reason why you ceased signing cheques?

A.—Because I could not sign them.

Q.—When you say you could not sign cheques I presume your cheques would not be honoured?

A.—Yes.

Q.—And that is the reason why you gave I.O.U.'s is it?

A.—Yes. I did not think much about it at the time though.

Q.—And so far as your recollection goes the reason was because your authority to sign cheques was cancelled?

A.—When I left the office Mr. Fraser looked after my work.

Q.—You told us that you did not discuss with Sir Richard Squires this change?

A.—No.

Q.—Did you discuss with Mr. Meaney the change?

A.—I think he asked me about it.

Q.—I presume it is natural to suppose that when you had been in the habit of giving cheques and then changed to I.O.U.'s he would ask about it?

A.—Yes he did ask about it.

Q.—What did you tell him?

A.—I told him that Mr. Fraser was enquiring about the stubs not being filled in at the Bank and I told him he would have to see Sir Richard Squires about them.

Q.—Mr. Fraser became accountant for Squires and Curtis?

A.—Yes.

Q.—Who appointed him?

A.—Sir Richard did.

Q.—And as soon as he entered the office he asked you awkward questions about the stubs?

A.—Yes, Sir Richard had promised to explain to him.

Q.—Is this the reason why you gave I.O.U.'s to Meaney instead of cheques because Mr. Fraser was asking questions?

A.—I do not remember what I told Mr. Meaney at the time.

Q.—But there was a conversation with Meaney about the change wasn't there, and you do not remember what it was?

A.—I gave him some explanation but I do not remember what it was.

Q.—But you told him that the reason in the main was because your authority in the Bank had been cancelled?

A.—Yes, I could not give a receipt.

but I did not think it would make any difference.

Q.—Now during the date from 1917 down to the date of your leaving the employ you were the Cashier and Book-keeper for Sir Richard Squires?

A.—Yes.

Q.—You had sole charge of each sales and expenditures, and of books and accounts and cheque books.

A.—Yes, together with Sir Richard.

Q.—And during the period of 1917 and 1918 you had this frequent revision of your accounts and books together?

A.—Yes.

Q.—And during 1919 Sir Richard became Prime Minister and Colonial Secretary?

A.—Yes, I think so.

Q.—And he continued in that capacity down to the date of your leaving the employ and later?

A.—Yes.

Q.—Well then from this period in 1919 when he assumed office he frequently was out of the country?

A.—Yes.

Q.—And during the period he was in the country did he spend much time in his law office?

A.—Yes.

Q.—He left the management of it and the financial end of it almost entirely in your hands?

A.—Yes.

Q.—And did these frequent calling over and checking up of accounts take place as before?

A.—Sir Richard did not check up the books after his trip abroad in 1920. I think it continued up to the time he went away in August 1920.

THE COMMISSIONER.—After August 1920 the calling over of the books did not take place as before. Is that what you mean?

A.—Yes.

THE COMMISSIONER.—Did it ever take place or did it not take place so frequently?

A.—Not at all.

MR. HOWLEY.—Q.—When you made out those cheques did you make an entry at all on the stubs?

A.—I do not remember whether I marked the stub cash or initialled it.

Q.—Would these cheques be paid or cashed on the same date they were drawn?

A.—I do not understand? When Mr. Meaney had the money I got it. Sometimes he did not have it and I had to call again.

Q.—These cheques were cashed either on the day on which they were drawn or some days afterwards. These are the cheques Meaney had. (Shows them to witness). Look at cheque No. 1303 dated March 19th 1921 pay to cash or bearer for \$1100 signed R. A. Squires per J. G. Miller. Can you tell us when that was cashed?

A.—No.

Q.—Can you tell us whether it was on or before or after March 19th?

A.—I do not remember in the least.

Q.—Would it be possible that it was cashed before March 19th?

A.—I don't know.

THE COMMISSIONER.—Did you ever get the money first and give the cheque after?

A.—I do not remember.

THE COMMISSIONER.—Did that ever happen?

A.—I always gave a document before the time I got the money.

Q.—This cheque here dated March 19th. Was it drawn and given to Meaney either at the time or before you got the money?

A.—I do not directly remember.

Q.—But if you got \$1100 in a manner that was materially different from the habit that you had of getting money would you remember that?

A.—\$1100 was a small amount to me then. I financed Sir Richard Squires for nearly \$100,000. \$1100 was insignificant to me.

Q.—Yes, but still if you got the cash without the cheque contrary to your

usual practice even if it were a small amount, would you not remember it?

A.—I do not remember.

THE COMMISSIONER.—She does not remember any occasion when she got the cash without the cheque.

MR. HOWLEY.—So that it may be that not one of these cheques represented cash got on the day the cheque was dated, is that so?

A.—As far as I can remember these cheques were brought up to Mr. Meaney by me when I asked him for the money. When he was not able to give me the money I called again but I did not leave the cheque with him.

Q.—Were these cheques cashed at the time they were given to Meaney or afterwards, or was there any case in which you got the cash and sometimes afterwards gave Meaney the cheque?

A.—I am not quite sure about that. I know I got amounts from Mr. Meaney and gave him cheques or I.O.U.'s as receipts.

Q.—The position now is that we cannot proceed further with the assumption that the payments synchronized with the dates on the cheques?

THE COMMISSIONER.—Mr. Meaney did not say that. He said in his evidence that sometimes she brought a cheque and that he was unable to pay it. He did not say that the payments synchronized with the dates on the cheques; but that any individual cheque might not be paid on first presentation because the Department had not sufficient funds.

MR. HOWLEY.—We have been told

that the payments did not precede the cheques?

THE COMMISSIONER.—Mr. Meaney has said they had not.

Q.—Do I understand Mrs. Harsant that is no case did you get any of the money represented in these cheques before they were drawn?

A.—I remember one case in which Mr. Arch Brown was taking legal action for a fire insurance claim of \$1,000 and we had no money in the Bank. I don't exactly remember whether I went, telephoned or sent to Mr. Meaney and asked him for the money.

Q.—Was that after your power of attorney was cancelled?

A.—Yes.

THE COMMISSIONER.—That transaction just referred to by witness is not a cheque transaction.

Q.—Will you look at that stub? Is that your writing on that?

A.—Yes.

Q.—Please read the stub?

A.—J.T. \$1100.00, 1303 is the number of the cheque.

COMMISSIONER.—The amount is \$1100.00?

A.—Yes.

Q.—What is the date?

A.—March 19, 1921.

Q.—Payable to whom?

A.—J.T.

Q.—That may be anyone or anything?

MR. HOWLEY.—The cheque is numbered 1303, pay cash \$1100.00?

A.—Yes.

Q.—Is it marked cash?

A.—Yes.

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