

committees, particularly that of the sub-committee of the Banking and Commerce Committee, which is giving careful attention to the Criminal Code Bill.

While I am on my feet, may I call the attention of the house to a mistake in the printing of the Order Paper for today. Item No. 3 should read:

Second Reading of Bill (N), intituled: "An Act respecting the appointment of Auditors for National Railways."

### NATIONAL RAILWAYS AUDITORS BILL

#### SECOND READING

**Hon. Wishart McL. Robertson** moved the second reading of Bill N, an Act respecting the appointment of auditors for National Railways.

He said: Honourable senators will recognize this bill as one which comes before Parliament annually. It provides for the appointment of George A. Touche and Company as auditors to carry out an audit of the accounts of National Railways for the year 1953. Honourable senators will also recall that this well-known and reliable firm of auditors has, with I think one exception, undertaken the audit of the Canadian National Railways System since its inception in 1923.

Provision for the manner in which such auditors shall be appointed is found in Section 13 of the Canadian National-Canadian Pacific Act, 1933, as amended by Section 3 of Chapter 25 of the Statutes of Canada, 1936. In effect, it requires that a continuous audit of the accounts of National Railways shall be made by independent auditors appointed annually by a joint resolution of the Senate and the House of Commons, and that they make an annual report to parliament in respect of their audit.

The reason the annual Act appointing the auditors contains the provision: "Notwithstanding the provisions of Section 13 of the Canadian National-Canadian Pacific Act . . ." is that the appointment by joint resolution of the Senate and House of Commons was found to be too complicated and cumbersome for practical purposes. In consequence, the simpler method of appointing the auditors annually by an act of parliament has been adopted.

The bill is similar to all those previously introduced for this purpose, with the exception of an additional clause to bring the Act into line with the new Revised Statutes of Canada which are expected to appear early in 1953.

**Hon. Mr. Reid:** May I ask whether, after the passage of this bill, the appointment of auditors will be automatic without reference to parliament?

**Hon. Mr. Robertson:** This measure authorizes the appointment of this firm as auditors.

**Hon. Mr. Reid:** For any specific length of time?

**Hon. Mr. Robertson:** One year. Originally the auditors were appointed by a joint resolution of the Senate and the House of Commons. In its place, a bill is now introduced annually, to cover the ensuing year only.

The motion was agreed to, and the bill was read the second time.

#### REFERRED TO COMMITTEE

**The Hon. the Speaker:** Honourable senators, when shall this bill be read the third time?

**Hon. Mr. Robertson:** Honourable senators, I move that it be referred to the Standing Committee on Transport and Communications. While fuller information upon the bill itself may not be required, perhaps some honourable senators who are members of the committee will be looking for information on matters subsidiary to it.

The motion was agreed to.

### DIVORCE BILLS

#### FIRST READINGS

**Hon. Mr. Aseltine,** Chairman of the Standing Committee on Divorce, presented the following bills:

Bill S, an Act for the relief of Barbara Carrique Cordeau.

Bill T, an Act for the relief of Frederick Kenneth Hare.

Bill U, an Act for the relief of Frances Wavertree Harris McClure.

Bill V, an Act for the relief of Nicole Jeanne Andree Marion Comys.

Bill W, an Act for the relief of Joseph Mattioli.

Bill X, an Act for the relief of Gabrielle Bertrand McCullough.

Bill Y, an Act for the relief of Katherine Jessie McArthur.

The bills were read the first time.

**The Hon. the Speaker:** Honourable senators, when shall these bills be read the second time?

**Hon. Mr. Aseltine:** With leave, next sitting.

The Senate adjourned until tomorrow at 3 p.m.