

officers go over these very carefully with the officers of the corporation in order to check their correctness, and the president then distributes copies of the report to his board of directors, and in every case a copy goes to the minister responsible. It is from those long-form reports that this text is written in my report to the House in order that those things that I feel the House should know are old to the House. Then, when the crown corporation, such as the C.B.C. this summer, comes before the committee it makes available to the committee—and I think the same should follow with this committee—copies of this long-form report in advance. The members of the committee can then study the operations of that corporation in rather more detail, and see comparative figures, and so on.

I took the liberty of showing your chairman a copy of one of the reports the Public Accounts Committee considered this summer—the 1963 report on the Canada Council—as an example of the type of information which, if you are going to examine a corporation, you might like to have in advance. These reports put the reader in the full picture almost as though, in effect, he were a member of the board.

In view of the fact, senator, that everything I write in the form of these reports is the property of Parliament in the final analysis then they are yours to see on request. Actually the practice is being followed of their being tabled in this fashion, but as and when you are looking at any particular one in my report to the House, please bear in mind that I am giving you a synopsis of it right there. My long-form report is simply an elaboration of this, employing terms that are perhaps more familiar to the management and the directors than they would be to members of Parliament.

I thought I should mention that, Mr. Chairman, in order that you understand the way in which we operate. This practice is followed by most of the large professional accounting firms, and I started it four years ago to clear up situations surrounding many of these agencies. It also enables me to define the extent of my examination, and, in the case of Mr. Long and myself, it helps us to audit the auditing, if you follow what I mean.

The CHAIRMAN: Are there any further questions or more discussion. If there is not then perhaps we can close off this aspect of our work to date.

Senator ISNOR: Am I to understand that you are going to approve of this form—

The CHAIRMAN: At the moment we are not approving of anything. What we are doing now is hearing evidence.

Senator McCUTCHEON: We are not writing a report today.

The CHAIRMAN: In due course we will come down to the matter of what the committee wants to report back to the Senate on the reference that the Senate delegated to it in connection with the Estimates. In following out the program that we started we have one more witness to hear in the person of Dr. Bryce, the Deputy Minister of Finance. He will appear before the committee next Tuesday at 3 o'clock.

It was the thought of the Steering Committee, as approved by this committee, that we would at subsequent meetings study the question of a report to the Senate of the evidence we have heard to date. If that is still your pleasure I shall declare this committee do stand adjourned until Tuesday next at 3 o'clock.

Senator ISNOR: Mr. Chairman, we should express our appreciation to Mr. Henderson. I may say that I have followed his reports since he took over the office of Auditor General, and in my opinion they have been very, very fine reports. What I like about them are the recommendations that he makes from time to time. It is very seldom that you see at the bottom of an auditor's