

reports from the reserve units. I do not know how long the staff I have will be suitable; it may be small or it may be large in some districts; but if necessary we will have to adjust that from time to time.

Q. How are these boards set up?—A. Originally in the early part of 1940 arrangements were made for district audit boards in the districts, and that staff was chosen firstly from among pay corps staff, I think, in nearly every instance. They had an audit board in each district of three officers with a chairman and usually a warrant officer, class 1, of the R.C.A.P.C., if a sufficient number of qualified officers were not available; and the instructions at the time were that the ability, training and experience of the officers in accountancy or finance was to count more in making the appointments rather than the rank. These boards carried on for some time in most of the districts. Permission was then given to call out a special officer to give full time to this work and he was given the title of district audit officer. About a year later, or a little more, provision was made on the home war establishment of each district for these district audit officers whom I have mentioned here, numbering at that time 23, exclusive of Newfoundland. We found there was some little conflict or that it was difficult to determine what the actual duties of that audit officer were as compared with the duties of district audit boards, and after visiting certain districts and discussing it with the district officers commanding, the district audit boards as such were dispensed with as many of the officers thought they were more or less a rubber stamp, and with a qualified accountant as district auditor, a check was substituted for the statements and there was very little necessity for the other members going over everything meticulously again. On the 31st January, 1942, permission was given to the districts to discontinue audit boards as such and to place the responsibility of the work which had previously been the joint responsibility of the board and of the audit officer squarely upon the shoulders of the district audit officer through the district officer commanding.

*By Mr. Isnor:*

Q. Was this appointed officer selected by the district officer commanding in that particular district, or was he sent to that district?—A. Both ways; he would be recommended by the district officer commanding with the appointment concurred in by National Defence headquarters.

Q. Do you recall the appointment of the audit officer in M.D. 6, as to whether he was sent or selected by the D.O.C.?—A. Which one? The first one? The first one would be before my time. Do you mean Captain Bambrick who has since died?

Q. Yes.—A. I could not answer that. I think he was actually appointed before the district audit boards were established. Would you like an answer to that?

Q. Yes.

*By Mr. Sanderson:*

Q. Will you tell me for my information who is the officer in M.D. No. 1?—A. Major Kime.

Q. With headquarters at London?—A. Yes.

Mr. ROSS (*Middlesex East*): And a good man too.

Mr. SANDERSON: Colonel de Lalanne, would it be easy for you to give us a list of the districts and the names of the officers?

The WITNESS: Yes.

The CHAIRMAN: Mr. Sanderson, did you have any further questions?

Mr. SANDERSON: No, not at the moment, Mr. Chairman.

*By Mr. Isnor:*

Q. I have one other question to ask in connection with audit officers. In addition to their qualifications to carry on audit work is category taken into