

Mr. SINCLAIR: In line 32, the word "expenditure" should be replaced by the word "expense".

The CHAIRMAN: Shall the clause carry as amended?

Carried.

Clause 86.

86. The auditor is entitled to have access at all convenient times to all records, documents, books, accounts and vouchers of a corporation, and is entitled to require from the directors and officers of the corporation such information and explanations as he deems necessary.

Mr. MACDONNELL: "The auditor" there means, I take it, the auditor of the relevant crown corporation. That raises this question: Is there any inherent right on the part of the Auditor General? What are his rights with respect to the inspection of a crown corporation if he desires to do it? Should we not, as members of parliament, feel that our representative, and he is about the only one we have, should have the full right? And also, the question arises of duties; we do not want to load up Mr. Sellar with impossible duties, but I would like to feel that the Auditor General has the full right to examine into the affairs of any crown corporation.

Mr. SINCLAIR: I moved that amendment to a private bill a few years ago and at that time, as I recollect it, not one Conservative voted for it.

Mr. MACDONNELL: We are always ready to learn from you, Mr. Sinclair.

Mr. SINCLAIR: And in the following year the C.C.F. moved it, and again not one Conservative voted for it, so that convinced me to that extent, and I agree with section 77.

Mr. WRIGHT: I was really afraid that you were slipping. I know it now.

Mr. MACDONNELL: In view of that, I think we should have an expression of views on it from the Auditor General.

The CHAIRMAN: Mr. Sellar?

Mr. SELLAR: Mr. Chairman, I am not exactly clear what Mr. Macdonnell has in mind. Is it his idea that I should be the auditor of everything?

Mr. MACDONNELL: Oh, no.

Mr. SELLAR: Or that I should have access?

Mr. MACDONNELL: Yes.

Mr. SELLAR: Frankly, I am not interested in any company that I am not the auditor of. When you engage a firm or firms of chartered accountants to make an audit, they should be responsible for their audit. They should not be allowed to pass the buck to me to discover something that they might not do. I do not believe in the principle of divided responsibility.

If the desire is that I simply have the right, so that I could be sent in there, all right. But the section which has to do with the auditing, section 71, reads as follows:

The Auditor General shall, whenever the Governor in Council, the Treasury Board or the Minister directs, inquire into and report on any matter relating to the financial affairs of Canada or to public property and on any undertaking or service that has received financial aid from the Government of Canada or in respect of which financial aid from the Government of Canada is sought.

I think that would take in a public corporation. I may be wrong, but I assume that the government could tell me to go in and audit any of these corporations, if that was their desire. Perhaps the lawyers could tell me better about that.