

Mr. THOMAS (*Middlesex West*): Then we could simply cross them off.

Mr. HENDERSON: You are perfectly safe in crossing them off, Mr. Thomas.

The CHAIRMAN: Mr. Henderson, in this regard, I am wondering if we could not save time if you simply said, "No. 8, this appears in the 1965 Report", and leave your comments on this subject for 1965?

Mr. HENDERSON: I will be glad to do that, Mr. Chairman. You have a good example in the next one, No. 9, the Form and Content of the Public Accounts. As I have already mentioned to you, the recommendations made by this Committee were implemented within a few months, and that is described in detail in the 1965 paragraph, and I suggest that we do not spend any time on this, but deal with it in 1965.

Paragraph 10 is alone in 1964, so that perhaps you might like me to take a little time on that.

Mr. WINCH: As you know, sir, it took us years in this Committee to establish this principle, and we got it through. I hope we shall have a report on how it is working out.

Mr. HENDERSON: I am happy to tell you that, Mr. Winch. It was during your meetings in 1964 that you raised the question as to the sources of legal advice taken by the Auditor General in the course of his work.

Mr. WINCH: The lawyers did not like to have pointed out that you should have your own advice.

Mr. HENDERSON: That is right. The opinion was expressed and agreed to that the Auditor General should have recourse to legal advice in the form of written opinions independent of the crown and executive branch of the government. The Committee suggested to me that appropriate arrangements should be made.

These arrangements, which were discussed by the Chairman and the members of the Committee in 1964 were made by me with two firms of solicitors, one in Montreal, and the other in Toronto. In both instances the firms were solely of my own choice. The arrangements have worked very smoothly. I submit to them what legal questions I have in the course of our work, and the firm submits, written opinions to me in their capacity as my legal advisers. To date we have divided the questions more or less evenly between the two firms so as to keep the same type of questions with each firm. The cost of the services of both firms for the year ended March 31, 1965 totalled \$4,600. We are continuing on this basis, and I can tell you that it has proven to be a very satisfactory operation.

There are not opinions that I quote; they are written opinions to me in respect of the position that I have taken, and you may see fit, as we move through some of the paragraphs to ask me if I consulted my legal advisers in respect of this question or that. I have not made a practice of disclosing whether I have done so or not. I am hoping that, as some of these paragraphs are discussed, particularly if we have witnesses, that there will be occasions when my legal advisers might be privileged to attend the Committee and