

Mr. HENDERSON: As far as the British Commonwealth is concerned, because the various countries making up the Commonwealth have substantially the same constitution, the responsibilities and duties of the Auditors General stem from the same basic legislation, and therefore we are very similar. Several of them, notably the Comptroller and Auditor General in the United Kingdom, has some administrative functions to perform which I do not. On the other hand, the work of the Auditors General of Australia and of New Zealand, and some of the other countries, is more akin to mine. In the case of the United States, the Comptroller General has approximately the same freedom of action; he has certainly the same independence. But he also is charged with a number of administrative responsibilities, particularly in the field of arbitration. But then, the constitutional position in the United States is different from ours.

In answer to your second question, there are a few things which, I believe, our present legislation could define more accurately, having to do with the duties and responsibilities of the Auditor General in Canada, and this is a subject of study at the present time, and when that study is completed, Mr. Chairman, I believe that it might be of interest to the Committee—it would certainly be helpful to me—if I might be permitted to outline them to you. But there is nothing immediate or urgent about it, and I see no reason to take up your time now on this.

The CHAIRMAN: Thank you. Now, gentlemen, at the last meeting we very hurriedly went over the follow-up report of the Auditor General. I would like to make a suggestion to you; it is rather long, but we have to clear this matter up and we will use the first part of this meeting to do it before we go into the 1964 report.

It will be recalled that this follow-up report, which was reviewed rather hastily, indicated that no action had been taken up to February 28, 1966, on 40 of the 50 recommendations made by this Committee and outstanding from its past reports. Of the 40 items remaining in this category, members will recall that action had been taken on two of them which we may regard as satisfactory, that two questions are as follows:

If you will turn to page 210 in your 1965 report, you will be able to follow this more closely.

Item No. 10, and Item No. 12 are the two that have been acted upon by the government. Item 10 deals with the cost of gasoline as used in departmental vehicles in Ottawa, and Item 12, the Board of Grain Commissioners increased their fees. Those two items have been acted upon. This leaves 38 items on which no action has been taken. With respect to these 38, what should we do? I would suggest, for your consideration, on page 213, item Number 23, which deals with advances to the exchange fund account, be allowed to stand for the present, without further comment from this Committee, as the reason is that the holdings of the Exchange Fund have not dropped in value, and there was a surplus of over \$31 million at December 31, 1964.

I suggest that the following five items in the follow-up report be stood aside, pending a possible appearance of witnesses in connection with other matters which are their responsibility, and which will be coming up in the