

but I have heard of them petitioning to the Government; and I dare say that if their petition were not heeded, it would be their privilege to petition the House. It would be monstrous to contend, on the grounds of these two reasons, that the Auditor General is an officer of the Government. He is an officer of Parliament, and the very nature of his duties must necessarily make him independent of the Government. What would be his usefulness if he were to be dependent on this Government? The law gives him the power to check the Government—to refuse the payment of moneys authorized by the Government. Would there be any sense in supposing that the law would vest such power in an officer dependent upon the good will of the Government? Why, Sir, it is manifest that if an officer subordinate to the Government were invested with that power, he could not discharge it in an independent manner. He would be altogether dependent on the power of the Government. But the very duties of the office which he has to discharge could not be discharged efficiently unless by an officer quite independent of the Government. If the Auditor General is an officer of the Government, I ask hon. gentlemen on the other side to tell me who is the Minister responsible for him to this House? I do not know of any other officer of this Government who carries his responsibility directly to this House. Every one is responsible to a Minister, who is responsible to this House and Parliament. Now, who is the Minister responsible to this House for the conduct of the Auditor General? It is not the Minister of Finance, although the Auditor General would come more properly within his province, nor is it any other Minister. In fact the Auditor General is not dependent on anybody, except Parliament. The only authority to which he is responsible is Parliament. If this be admitted, and I do not see how it can be successfully controverted, the Auditor General was properly within his rights when, finding there was a difference of opinion, he appealed to the House to which both he and the Government are responsible. There is something more behind. The Minister of Militia let out a word which may give us the key to the long debate we have had on this very simple question—a debate three-fourths of which was not germane to the petition or to the argument of the hon. member for Bothwell (Mr. Mills).

Sir CHARLES HIBBERT TUPPER.
Hear, hear.

Mr. LAURIER. Yes; three-fourths was not germane to the question brought up by the hon. member for Bothwell. But it was a debate on the powers of the Auditor General, as they are exercised, with the view of establishing the opinion just uttered by

Mr. LAURIER.

the Minister of Militia (Mr. Dickey), that the audit office is altogether useless and must be abolished before long. This is the gist of all the speeches we have heard from hon. gentlemen opposite to-day—that the audit office is useless; and we are coming evidently very rapidly to the day when it will be said that the Government expenditure must not be attacked at all. And I can well understand how much better that would be for the Government. But I say this, which the hon. gentleman and everybody will admit, that it is in the very nature of public expenditure—nay of any expenditure by trustees—that it must be audited and checked. Now, the contention of the Minister of Finance this afternoon—a contention supported afterwards and repeated both by the Minister of Justice and the Minister of Militia, was simply this: that the Auditor General is not an auditor but simply an accountant; that all his duties are simply to go over the figures and to see that they come in their proper place and within their proper appropriation. The Auditor General, it is said, must not be a critic: he must be gingerly in all his dealings with the Government. Why, no audit, either of Government expenditure or of any expenditure, can be effective unless it be made in a critical manner. I maintain that the duties of any audit, whether it be of the expenses of a Government, or a bank, or of a simple municipal council, must be undertaken with a critical eye. An auditor must not undertake his duties with the idea of simply passing over the various items, but must enter into them with a critical eye and the determination to detect anything that may be wrong, and he is quite justified in supposing that there has been wrong. Why, whenever we put money into the hands of trustees, the experience of mankind has shown us that every item of the expenditure should be audited. Otherwise human nature might be carried away, and it is because we believe that trustees may be carried away from the sphere of their duties that an audit is necessary. If we were to trust them implicitly, in the belief that they would always do right, there would be no necessity to look over their accounts; but it is simply that, either through design or accident, there may be a discrepancy or something wrong with the expenditure that wherever there are trustees there must be auditors. This is a fundamental principle and this is the reason the Audit Act is necessary. But what is the fault found with the Auditor General after all? This debate has taken a wider range than it should, because the subject-matter of the petition is very small after all. It simply relates to the expenditure of \$500, but the debate has taken a wider range, and the whole special duties to be discharged by the Auditor General have been brought into it. Hon. gentlemen opposite have made a