An Act to amend the law respecting the Public Accounts, and the Board of Audit.

IN amendment of chapter sixteen of the Consolidated Statutes of Canada, An Act respecting the Collection and Management of the Revenue, the Auditing of Public Accounts and the liability of Public Accountants: Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Canada, enacts as follows:

- 1. The Deputy Receiver General, the Deputy Postmaster General, the Assistant Commissioner of Crown Lands, and the Assistant Commissioner of Public Works, for the time being, shall respectively be ex officio Members of the Board of Audit: and the Auditor shall be the Chairman of the said Board, anything in the said Act to the contrary notwithstanding.
- 2. The Deputy Postmaster General, the Assistant Commissioner of Crown Lands, and the Assistant Commissioner of Public Works, shall respectively audit the details of the accounts of their several departments in the first instance, and be responsible for the correctness of such Audit.
- 3. The Deputy Receiver General shall keep the account of the Province with the Provincial Agents in England, and with the Bank or Banks receiving or paying public moneys in the Province, and shall audit the accounts of moneys paid in England for interest on Provincial Stock, Debentures or other Provincial Securities,
- 4. The Commissioner of Customs shall, in addition to the duties of audit assigned to him by the said Act, audit the accounts of the expenses of collection and contingencies of the Officers of Customs and Excise.
- 5. The audit of all other Public Accounts shall belong to the Deputy Inspector General and the Auditor.
- 6. Notwithstanding anything in the said Act, the duties assigned by it or by this Act to the Auditor and the Deputy Inspector General, may be divided and distributed between the said two Officers in such manner as the Governor in Council may, from time to time, see fit to direct, and such of the said duties as shall be assigned to either of them by any Order in Council then in force, shall be performed by him as if expressly assigned to him by this Act.
- 7. All accounts of the expenditure of Public Money, whether previously audited by other Members of the Board of Audit or not, shall be submitted to the Auditor for final audit or review.