

A. Well, it depends upon what the certificate is for.

Q. Well, if you pay money under a contract you would want to know what the terms of the contract were ?

A. Whether it was certified or not.

Q. And if you paid the money under contract you would expect that the terms of the contract had been carried out, would you not ?

A. Yes.

Q. And if one of the terms of the contract was that the parties asking for the money had to spend, say \$15,000 in a certain direction, it would be your duty as representing the Auditor General's Department to see that that part of the contract had been fulfilled, would it not ?

A. It would, or, that we had a certificate that it had been performed.

Q. If a certificate comes to the Auditor General's Department it is your duty to ascertain, as far as you can, whether that certificate is correct or not. Is it not ?

A. Certainly.

Q. Otherwise your audit as an auditor general would not be worth very much ?

A. No.

By Mr. Foster :

Q. Are there not many cases in which you receive an account and certificates from the proper officers of the department on that account, and the demand is made for payment of it, and yet you go behind that certificate and by actual examination in the office, and by sending persons to examine on the spot, before you make payment, or audit it fully ?

A. We certainly do.

Q. There are many instances of that kind ?

A. Some.

Q. You would not need to ask for the contract at all unless you thought you had power to audit. What is the need—if you thought it necessary—there seems to be no reason why you should know the contract unless you had that power ?

A. No, there is no reason.

Q. But in this case, the office, as far as you know, never did make any inquisition in Ottawa as to whether the terms of that contract were absolutely fulfilled or not ?

A. Well, it would be impossible for us to do so, because we would have necessarily to send a man to the old country.

Q. That is what I mean. You did not do it ?

A. No; we had a copy of the contract and the arrivals were certified to by the officer.

Q. There is one thing I want to make clear and that is this, did you consider when demand was made for payment to the North Atlantic Trading Company, that all you had to do in respect to the passenger list and the bonus per head, was to take the duplicate list, or the list handed to you by the Department of the Interior.

A. No.

Q. Well, I do not understand.

A. The lists which are on file there, are largely supplied by the Interior Department and are made up from the ship's manifest. They are copied from the ship's manifests.

Q. Yes.

A. And when these lists come to me, I see at once that they are made by the department.

Q. Were they certified by the department ?

A. They are certified by the officers of the department. I made inquiries as to where they obtained the information.

Q. That is you went behind their certificates.

Mr. E. E. STOCKTON.