

However, it seemed to us that perhaps you might care to have these crown agencies before you whose officers have a good deal to say working from our long form reports. Perhaps I should mention this, Mr. Chairman?

As you know, the Audit Office issues long form reports on those crown agencies, and it is proposed to make copies of these available in both languages a week or so in advance in order that you may have an opportunity to study their internal financial and accounting workings before you come to the meeting to hear the witnesses. In that way, you will be able to put questions more effectively. We would follow the same procedure as was followed in 1964, when the C.B.C. appeared before this Committee, as I think several of the hon. members will recall.

The CHAIRMAN: Now, gentlemen, we will proceed with our work.

Mr. LEBLANC (*Laurier*): If you remember, at the first meeting that we had this year of the Public Accounts Committee, there was a discussion regarding the authority of the Auditor General. Now, I would like to put on record in French, if possible, what is put forth in the Glassco Report regarding the definitions of the Auditor General. I think it would be good to have this on the record. The Glassco Report defines the Auditor General's work as follows, in French, on page 67 in Volume 1:

(Translation)

The other external safeguard rests with the Auditor General, in his responsibility for judging the efficacy of government accounting systems, internal control and audit procedures and other techniques of financial management, and ensuring that public funds are adequately protected against misuse and are legally spent. This function and his duty of disclosing to Parliament and the public any evidence of illegality, irresponsibility and dishonesty in the handling of money, serve as powerful deterrents.

(English)

I think that is very clear on what the Auditor General should do in Canada.

The CHAIRMAN: As it refers to the Auditor General and his work, I think it is only right that we should ask the Auditor General for any comments at this time, if he so wishes.

Mr. HENDERSON: Mr. Chairman, I am indebted to Mr. Leblanc for quoting that reference from the Glassco Report, it is a reference which, I might say, commended itself to my officers and to me as a very forward-looking one. It is indeed in accordance with the approach that we seek to bring to these matters.

If anyone has any questions under this heading at any time, I should be pleased to answer them.

• (10:15 a.m.)

I doubt that discussion of this would give you any exact insight into matters which are really in the final analysis left to the Auditor General of the day.