

for saving a little money by getting—I will not say an incompetent auditor, but one so called whose work in subsequent years was revealed as not having been in the best interests of the organization. There ought to be some way of meeting this situation, which I think exists only in Quebec, without taking away the requirement in regard to chartered accountants in the rest of the country. That is a suggestion I offer the minister.

Mr. GARDINER: I think the committee is losing sight of the fact that these auditors are engaged not by the cooperative associations but by the governor in council. We decide what accountants we are going to engage, and this wording makes it possible for us to engage these people, who, I understand, operate in seven of our cities and have around eight hundred members.

Mr. DUPUIS: Would the minister mention the cities?

Mr. GARDINER: The cities are not listed, but in their own letter they make the statement that they are operating in seven cities throughout Canada.

Mr. COLDWELL: Could the word "recognized" be inserted? That would cover both the Quebec group and the chartered accountants, who are recognized by university degrees.

Mr. GARDINER: I should think you could safely leave it to the governor in council not to select accountants who were not properly qualified.

Mr. LAWSON: In the province of Ontario there is a very large body of auditors who are known as C.P.A., or certified public accountants, who grew out of the old licentiates in accountancy. They would be wrathful if anyone suggested they were lacking in any qualification, although the fact is that they have not been admitted, and possibly could not obtain admission, as chartered accountants. Still, they are highly skilled.

Mr. ROBICHAUD: I should think we could easily leave in the word "chartered" and have it read, "by a chartered or otherwise qualified accountant." That would take in the two organizations.

Mr. DUPUIS: I am glad that wrong impression in regard to the province of Quebec has been rectified. I was surprised to hear from the Minister of Finance that in this field of activity also we form an exceptional group. In some instances I am proud of that; in others it reflects very greatly on my province. As one hon. gentleman opposite has explained, there is a very large body of

[Mr. Dunning.]

otherwise qualified accountants throughout the country who are not chartered accountants but who have rendered efficient service as auditors. As the clause is drafted, I think it should be acceptable to the committee.

Mr. GARDINER: A suggestion has been advanced which, I think, might meet all the proposals that have been made; that is, that we use the words, "professional accountant or auditor" and I move accordingly.

Mr. COLDWELL: And what about the other amendment in regard to the governor in council?

Mr. GARDINER: I would suggest that we accept that also, as we did in connection with the bill that went through last night. So I would move that after the word "minister" we insert the words that were used previously, "with the approval of the governor in council."

Amendments agreed to.

Miss MACPHAIL: I want to ask the minister if "processor" means a cooperative processor. The section says "every cooperative association or processor." Does that mean a cooperative processor or any processor?

Mr. GARDINER: A group of processors, perhaps a group of cheese factories or a group of creameries, might associate themselves together in order to market their product, and of course in that instance they would be a cooperative set-up. In addition to operating under this bill, they might make use of the Cold Storage Act, under which the government may pay 30 per cent of the cost of a cold storage plant. In other words, if an organization desired to take advantage of the higher prices for butter which usually exist during the winter as compared with the summer months, and wished to look after its own storage instead of shipping the butter out and placing it under the control of speculators, it could do so by working under the two bills.

Miss MACPHAIL: But in that instance the first unit, we will say a cheese factory, would not necessarily be a cooperative cheese factory? The association of cheese factories might be either cooperative or privately operated factories?

Mr. GARDINER: Yes.

Section as amended agreed to.

On section 7—Coming into force.

Mr. DUPUIS: As the representative of a rural section I think it is my duty to say just a word before this bill passes. The