

engineering, or business practice, or chemistry, or anything else, intervenes, he has authority to engage experts and has money at his command to pay them, in order that his report to the House may be complete in every particular. Of course, these extraordinary powers of the head of the Audit office are not often called into play. But with so much money involved, it would not do to limit the power of acquiring information on the part of the one man who is supposed to learn and know.

Most of the work of the Auditor General in checking the expenditure accounts is done after the money has been paid out. But there are expressions in the Audit Act which seem to contemplate a check before payment, and in practice this is often done. In fact, this method has been made a system in the case of the expenditures of two of the greatest spending departments, Railways and Canals, and Public Works. Accounts that are not of a merely routine and recurrent nature like salaries, especially accounts payable to contractors, are sent to the Auditor General for his "O.K." before payment is made. This saves much trouble, for questions arising can be settled in advance that might develop into lawsuits if put off just a little too long. Of course there are objections to this method which seem good to the other departments, and so their accounts are audited like those of a private company, after they are made.

All these matters, of course, are closely regulated by law, and the application of that law is worked out in detail under regulations and custom. This makes it necessary for those having in hand the spending of public money to know and follow the rules. In this way the great bulk of the accounts are of a stereotyped form and go through certain channels. But sometimes an expenditure is made which the Auditor General holds to be unjustified. His refusal to certify cancels the transaction unless higher

authority overrides his veto. That Board. On report of the Board expenditures may be made regardless of the Auditor General's decision. But, in such cases, it is the duty of the Auditor General under the law to lay the correspondence before his master, the House of Commons. The letters that pass between the Auditor General and deputy ministers and others give interest, not to say piquancy, to a series of volumes otherwise having higher authority is the Treasury the charm only of a dictionary or a "Who's Who." Opposition press correspondents and members of the Commons on the left of Mr. Speaker are apt to regard the Auditor General as a correspondent whose epistolary style is worthy of enthusiastic commendation. Gossips of all degrees also find many a morsel to their liking in criticisms of the payments made to Mr. So-and-So. A study of that correspondence will enlighten anybody not already informed of the matter as to the extreme care exercised by the Audit office in supervising the financial business of the Dominion of Canada.

From the list given below it will be seen that the office controlled by the Auditor General is a large one. But the great expansion of the public business has made it absolutely necessary to add many members to the staff. The Auditor General and the officials who serve under him are members of the civil service of Canada for all purposes not inconsistent with the very nature of the office. The Civil Service Act applies to all. Though the Auditor General may dismiss a member of his staff, he cannot appoint a successor. Appointments are made in the regular way following a competitive examination held under direction of the Civil Service Commission. The rules with regard to promotion, grading and salaries also apply, subject only to the necessary powers vested in the Auditor General.

The Audit Act under which the