

## APPENDIX No. 3

A. And they were evidently a company doing business because they were recognized by the bank in Amsterdam.

Q. It is easy to get a bank to recognize you so far as receiving money for you is concerned ?

A. In that case they were a corporation of some account, as to who constitutes the corporation I do not think it is necessary for the Audit Office to know.

Q. But as examiner of the Audit Office, you think that where a company is entitled to collect large sums of money from the government, it is none of your business whether that company is doing its work or not ?

A. Yes, it is, but it is none of our business as to who are the shareholders of that company.

Q. But, I ask you, if you made inquiry about that \$15,000 a year and you say you do not think it is your business either ?

A. But it is the business of the officers of the Immigration Department who are on the ground to ascertain.

*By Mr. Geoffrion :*

Q. You do not consider your department to be a detective agency, you consider your department to be an auditing department ?

A. Yes.

Q. You do not think you are under obligation to take a contract made between any department of the government with any company and examine it and interpret it, and go out to different countries to see that every clause of it, according to your own judgment is carried out. You do not think you are called upon to do that.

A. Not entirely.

Q. What Mr. Barker wanted to know, according to my understanding of his question, was whether you ought to take a certain clause in the contract, and go out everywhere, and find out by yourself whether that clause was carried out or not. You did not think, as far as I understood what you said, you did not appear to think that it was any part of your duty to do that as long as the accounts come to you properly certified, and if you think that according to your own judgment it is correctly certified and that the account is correct, and that you have no reasonable doubt that it is correct, that is the end of it ?

A. That is as I take it.

Q. That is the way I understand your answer ?

A. Yes.

Q. For instance, if you take that contract, which has been made, and you are called upon to pay accounts to that trading company or whatever you call it, it is not your duty I suppose, to find out who every member of that company is, who they are, or where they live. You only want that the account which it was intended to pay before it came to your department was properly certified ?

A. I take that to be the case.

Q. You do not consider it to be your duty to find out who every member of the company is ?

A. Certainly not.

Q. That is the way I understand it, and I wanted to find that out. Usually you think that all accounts which you are called upon to pay, as long as they are properly certified, as long as they are properly made out according to your judgment, if you don't think there is anything wrong with them, all there is about it is for you to pay them or certify them ?

A. Certify them, yes.

*By Mr. Stockton :*

Q. I suppose that the question as to what was a proper certificate would be something for you to consider, to look into, would it not ?