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would recommend that enquiry be made to ascertain fully what revenues of this kind have not so far been collected, or have gone elsewhere, and that steps be taken to ensure their collection for the future.

Your Commissioners would recommend that early consideration be given by the Treasury Board to the letter addressed to that body by the Auditor General, of which a copy appears in his report, with reference to the forms he requires and the methods to be pursued in regard to the audit of revenues.

In the course of the evidence given before the Commission it was brought out that frequently on points connected with the expenditure and revenue, the Auditor General and the several departments do not agree, and your Commissioners would suggest that before the Auditor General refers these matters with his views thereon to the Treasury Board for consideration, it might be desirable if in each case he would confer with the department concerned to see how far his views could be adopted and his suggestions carried out. In case no agreement could be arrived at in this way, the arguments for and against the suggestions should be fully submitted with the reference to the Treasury Board, so that the members of the Board might be in a position to give the various matters full consideration, and in this connection your Commissioners desire to say that as a rule every facility should be given to the Auditor General to enable him to audit the various revenues, and if in any case there is any doubt or uncertainty respecting his powers to do so, your Commissioners are of opinion that full statutory authority should be given him to carry on what may fairly be called the entire work of audit. Your Commissioners are of opinion that these powers are as desirable and necessary in the case of the audit of revenue as of that of expenditure, since the audit in the former case can only be of the nature of a test audit.

All of which is respectfully submitted,

GEO. HAGUE,  
GEO. W. BURBIDGE,  
E. J. BARBEAU,  
J. M. COURTNEY.

J. H. FLOCK, *Secretary*,  
Ottawa, 21st April, 1892.