

the reduction of the age at which pre-school education begins, your Committee believes that an urgent goal should be the creation of teacher and teacher assistant training programs designed for Indian and Eskimo people who may or may not have completed secondary education but who would be available within local communities for pre-school and primary school teaching in the local language.

The success of both the teacher training and teacher assistant training programs will depend upon the degree of involvement by Indian and Eskimo trainees. The National and Provincial Indian and Eskimo Organizations have a major role to play in evolving and implementing the training programs and in encouraging Indian and Eskimo young people to enter the teaching profession.

A copy of the relevant Minutes of Proceedings and Evidence (*Issues Nos. 5, 6, 7, 8, 17, 25, 26, 27, 28, 29, First Session, Twenty-eighth Parliament, Issues Nos. 3, 4, 5, 6, 7, 9, 25, and 28, Second Session, Twenty-eighth Parliament, and Issues Nos. 17, 18, 19, 20 and 27, Third Session, Twenty-eighth Parliament*) is tabled.

(*The Minutes of Proceedings and Evidence accompanying the said Report recorded as Appendix No. 98 to the Journals*).

Mr. Hales, from the Standing Committee on Public Accounts, presented the Sixth Report of the said Committee, which is as follows:

Pursuant to its Order of Reference of Friday, October 30, 1970, your Committee has considered the Public Accounts for the year ended March 31, 1969, the Auditor General's Report thereon and the evidence adduced by the Committee during the past Session in relation thereto.

Your Committee's consideration of the Auditor General's 1969 Report and related public accounts, in some fifty meetings, clarified many of the issues that were raised. There was a high degree of co-operation on the part of witnesses who appeared before the Committee, and generally their answers were comprehensive and straightforward.

Your Committee noted the positive responses of a number of departments to recommendations made by the Committee in earlier years. There is a most encouraging development along these lines.

Your Committee is gratified to report that, in its view, the honesty and integrity of Canada's public service continues to be of a very high standard.

#### *Form of the Auditor General's Report*

For the convenience of Members of Parliament and in particular of your Committee, it is recommended that the

Auditor General give consideration to the following in preparation of his next Report:

- (a) grouping of paragraphs on Departments and Crown Corporations in two separate sections bearing those respective headings;
- (b) alphabetical arrangement of Departments and Crown Corporations under those headings;
- (c) grouping *together* of numbered paragraphs relating to the same Department or the same Crown Corporation;
- (d) grouping of each Department or Crown Corporation's paragraphs under headings such as: Non-Productive, Legislative, Administrative, Errors, Possible Dishonesty or Fraud, Other;
- (e) each Non-Productive item carrying its total at the end of its title;
- (f) placing of the Report in one volume instead of two.

The Committee feels that the customary procedure of issuing a summary press release simultaneously with the tabling of the Auditor General's Report may no longer be necessary, particularly in view of the simplified form as suggested above in this Report. In the event that press releases are prepared, the Committee feels that they should be made available to all Members of Parliament simultaneously with the tabling of the Auditor General's Report.

#### *General Accounting Practices*

The following are three examples of accounting failures which call attention to the need for constant vigilance, improved accounting procedures as well as increased internal audit, in accounting of public funds.

#### Paragraph 147—Purchase and Resale of Delivery Vehicles.

In purchasing a fleet of mail trucks, the Post Office paid an excess of \$16,000 more than the appraised value of the 243 vehicles involved, due to an error in addition, and was unable to recover this amount because the wrong total purchase price had already been agreed to.

In order to avoid this type of occurrence in the future, the Committee recommends that any contract for the purchase of goods of this nature should have the schedule of items and detailed costs form part of the contract. This would have made it possible to recover the \$16,000 overpayment.

The Committee also recommends that contracts for the resale of such purchases should be in the same form as the original purchase contract with schedules attached.