

applied to all the ledgers. I know, in one or two branches—Estates in Office, for instance—a length of time elapsed.

2162. Then there were a large and important number of entries not checked at this office for three months?—Yes.

2163. How long did it take you to overtake that work?—Not long. If I stopped at it continuously for a day I could get through it in a day; but the issue of payments on requisitions takes up time, and I have to work conveniently with those in the office when the books are in use.

2164. Apart from your duties in auditing the accounts of the Public Trust Office, you have also to audit the accounts of the Government Life Insurance Department?—Yes.

2165. Have you any other accounts to audit?—No.

2166. Well, now, to make a correct and a methodical audit, is not that very inconvenient to you?—Very inconvenient; because by the time I come back here from the Government Insurance Office I have lost the thread of the thing.

2167. In an important office like this, where you have to run to another large and important office that keeps similar books—let us hope not in a similar manner—you are apt to lose the thread of entries and work that was immediately engaging your attention?—Yes.

2168. Is it part of the duty of the Audit Department to see that the books are properly kept?—I do not know that it has ever been held as being part of our duty. Apart from the actual correctness of the books, we have never looked to see that the books are properly ruled off, or properly kept.

2169. If you take the ledgers to look at a balance standing at any account in any ledger to test its correctness, you must check the summations?—Yes.

2170. Have you noticed that in nearly all the ledgers in this office the summations are not made?—When an error is discovered the correction is made by the individual Ledger-keeper. I rely upon that.

2171. You would not be able to check the balance, from the fact of the summations being wanted?—No; I have nothing to do with summations.

2172. Do you know how many ledgers are in actual use in this office?—I think nine.

2173. I mean ledgers that have got open accounts only. They may be inactive accounts, but still open balances standing in the ledgers. And, including those ledgers containing any balance that has not been extinguished—that are, in fact, liabilities of the office—how many ledgers altogether, including those, are there now in use in this office?—I could not say positively. I think twelve or thirteen.

2174. Would you be surprised to learn there were a great many more?—I should be surprised to find there were a great many more. I am only challenging my memory as to that number. As far as I am concerned, that would hardly come under my notice, because the balances get into the Check Ledger and are carried on from year to year.

2175. You have been nearly two years doing duty at the Trust Office, and presumably all ledgers must have come under your notice?—Yes.

2176. Have you had to do with the subsidiary ledgers? or do you know there are a number of ledgers kept in this office rather smaller than the individual ledgers, called subsidiary ledgers?—No, I do not.

2177. Perhaps you never heard of them either?—I never heard of subsidiary ledgers. Taking Miscellaneous, I know that Mr. Buckland keeps several small books, but I do not know that he calls them ledgers.

2178. Do you know how many cash-books there are in use in the Public Trust Office?—Yes, six.

2179. And a general cash-book?—Yes.

2180. Do you know how many Assets and Claims books there are?—Each Ledger-keeper has one.

2181. And the Ledger-keepers are managers of their particular branches?—I believe they are responsible to the Public Trustee for the entire correctness of the working of their particular branches.

2182. Then they have the dignity of the office of managers but without the pay?—I should say so.

2183. How many books called terriers are there in use?—I think there are also six. I think each Ledger-keeper has one.

2184. Do you inspect the terriers?—Yes.

2185. Should the book known as the terrier not contain a plan of estates as well as particulars?—It does not in this office, except in the case of the Native reserves. In that case they do, but in the other cases they do not. I think the plan was put in at the instance of Mr. Vincent, who is since dead. He thought it would be more complete.

2186. Here are two of the subsidiary ledgers—important-looking books. Have you ever seen any of them before?—No.

2187. If you look through them you will see the accounts are fairly well posted up?—Yes.

2188. You do not know what they are for?—No.

2189. Then you will be surprised to hear that there are nine of them?—I was not aware of their existence, and never saw them before.

2190. Then they cannot be of much use for the purpose of balancing the books of the office?—No.

2191. Then, without those subsidiary ledgers, how many ledgers do you think there are?—I think I said twelve or thirteen.

2192. Without the nine subsidiary?—Yes.

2193. These subsidiary ledgers included, the ledgers now in use in the office comprise twenty-
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