

The Audit Office requisition is made upon the department just as the auditors of a public company would make a requisition on the directors for certified information from any officer of the company, and the Audit Office would not therefore, in ordinary course, be expected to consider the relations of the department with an officer, or the obstacles of the department to a compliance with the requisition. In a desire, however, to help and to be considerate with the department, the Audit Office has not only endeavoured to point out how easily those obstacles might be surmounted, but has, to the verge of a failure of duty, waited seven or eight months for the statements. Now, at last, the department, in a memorandum which leaves it to be concluded that a compliance with the requisition is out of all question, acknowledges itself unable to do anything further in the matter, and thus imposes upon the Audit Office the duty which the office has, to the utmost that a due consideration of the interests of the public service will allow, striven to avoid, and which it cannot perform without extreme regret: the duty of including in its report on the public accounts of the colony a reference to the failure of the department to comply with the requisition of the Audit Office for such a statement, signed by one of its officers, of the leases and licenses that he issues as will enable the office to satisfactorily check the Receivers of Gold Revenue in their accounts of their receipts under such leases and licenses.

J. K. WARBURTON,
Controller and Auditor-General.

P.S.—If it should, as I fear from looking through the papers it may, have happened that the Minister has not seen them, I would ask you to submit them to him at the earliest possible moment; for the position now is one which the Government may think it expedient to consider.—J. K. W., C. and A. G.

No. 2.

The Hon. the MINISTER of MINES to the CONTROLLER and AUDITOR-GENERAL.

SIR,—

Mines Department, Wellington, 16th October, 1897.

I have the honour to acknowledge the receipt of your letter of the 1st instant, No. 285, transmitting copies of correspondence which has passed between the Warden at Greymouth, the Under-Secretary for Mines, and yourself with reference to your request that the copies or abstracts of licenses issued, which the Warden at Greymouth is required by section 76 of "The Mining Act, 1891," to cause to be transmitted each month to the Minister of Mines, may be signed by Mr. Warden Stratford instead of being signed for the Warden by the Receiver of Gold Revenue or the Mining Registrar, as has hitherto been the practice.

In reply I have to state that, after perusing the correspondence, I have come to the conclusion that I believe I could easily have dealt with Mr. Stratford had the question been submitted to me in the first instance, but the matter has now arrived at such a stage as between Mr. Stratford and yourself that I prefer not to interfere, and I would rather that you carried out your intention as expressed in your memorandum of the 22nd ultimo, No. 274, to the Under-Secretary for Mines.

I have, &c.,

A. J. CADMAN,
Minister of Mines.

The Controller and Auditor-General, Wellington.

No. 3.

The CONTROLLER and AUDITOR-GENERAL to the Hon. the MINISTER of MINES.

SIR,—

Audit Office, Monday, 18th October, 1897.

I did not see, and I was unaware of the contents of, your letter of the 16th instant until late in the evening of yesterday, the letter having arrived too late on Saturday to be delivered to me before I left the office after the close of business. I took, however, on the 15th instant, the day before your letter was written, the course which you would, as you now state, prefer that I should follow, and which had become my unavoidable duty.

In thus apprising you that I have carried out my intention, I would very respectfully point out that, in speaking of the matter as one between myself and Mr. Stratford, you appear to be under an entire misapprehension of the position. The requisition that I have made is upon the department which he is appointed to serve, and I am accordingly concerned, not with the department's servant, but with the department itself. If in my correspondence I have mentioned Mr. Stratford, I have mentioned him as I have mentioned the abstracts under section 76 of the Mining Acts—the abstracts with which the requisition has in itself nothing to do—merely in supererogation of duty, with a view of helping the department and its officers to avoid inconvenience, and of explaining how to surmount difficulties which are of no direct concern to the Audit Office; and it is mainly from a desire to correct your misapprehension that I am writing this letter.

I venture, in conclusion, to express the hope that you do not, in stating that you could easily have dealt with Mr. Stratford had the question been submitted to you in the first instance, mean that you consider the fault by which you were not duly informed of the matter to be a fault of the Audit Office in regarding its communications with your Under-Secretary as virtually with yourself. If, however, you do regard the Audit Office at fault, I would submit that the fault is one of such long-standing practice in the conduct of the business of all the departments as to be not only prescriptive in character, but a fault for which the Ministers of many Governments, in allowing the practice to continue without objecting to it, would share the responsibility.