

130. Does not an officer of your department go round and visit the various local offices and check the work of the Registrars and Receivers?—The Registrars and Receivers are the same persons.

131. I know they are, but in some cases they are not. Is it not the duty of that officer to check this work with the Registrar?—It is his duty to check all the local offices. He goes round every half-year. The titles are not themselves in the office. The entries in the office of these titles are commonly made by the persons who as Receivers collect the rents under the titles.

132. Do I understand you to say that the Auditor cannot glean from his monthly visits sufficient information to justify his being satisfied that the statement is a correct one?—His visits are made once in six months. He may be satisfied in a way, but it is not a complete audit, and especially if he is checking an officer by that officer's own work.

133. Have any of your officers complained of the want of information in regard to this particular mode of auditing?—No; I have very few complaints on this mode from Audit Inspectors. I do not recollect more than one, and that was not in respect to gold revenue; but they make a visit, as a rule, of once in six months, and it would never do, even if they had all the means of auditing, to abandon the Head Office audit which goes on from day to day from the actual accounts.

134. Do you think there should be an alteration in the Act, or that it does not give sufficient power for the Wardens to certify in regard to these returns?—I think, generally, that an Audit requirement ought to be complied with. It would be very difficult to enumerate, by giving an illustration or example, every case in which the Audit Office should make the requirement.

135. You have admitted in your evidence to Mr. Seddon that there is no statutory power by which the Warden can be compelled to certify to the abstract?—Yes.

136. Now, I ask whether you think it is of sufficient importance to warrant an alteration in the law?—If that were done to provide for this particular case, another case might arise to-morrow where it would be required.

137. Do you think there should be some law passed which would provide that a requirement by the Audit Department should be complied with?—I think so, and that I should report to Parliament every such requirement.

138. You think there should be such a legislative enactment that any requirement of yours for a proper audit should be complied with?—Yes; and I do not know how I can propose any qualification upon such enactment. Generally speaking, I think it would be a proper provision if I had to report to Parliament every such requirement.

139. *The Chairman.*] Subject to the condition that you should report such requirement to Parliament?—Yes; subject to the condition.

140. *Mr. Montgomery.*] You are a parliamentary officer?—Yes.

141. In endeavouring to carry out your duties you have to make certain requirements upon various officers?—Yes, on departments generally.

142. You have to obtain certain information?—Yes.

143. Do you obtain that information, as a rule, by a direct request to the officers who have that information under their immediate control, or to the department under whose control the officers are?—If there are instructions such as the Treasury regulations I refer direct to the officers. If there is no regulation I ask the department to consider the requirement and give the necessary instructions.

144. You consider the law a regulation?—Yes.

145. Do you not think that Mr. Stratford, as far as section 76 is concerned, has complied with the law?—I have not opposed his objection in any way.

146. Do you not think Mr. Warden Stratford has complied with the law in causing the abstract to be sent?—I think it may be signed. He is right in causing it to be sent.

147. And do you think there is any power inherent in the officer to make him furnish information that is not required by law?—He himself speaks of the head of his department, to whom he points out that the provision of the statute makes the statutory duty "to cause to be furnished." Then I explain to the department that, independently of the abstract which he is required to cause to be furnished in accordance with his statutory duty under section 76, a separate or independent list should be sent in of the titles he issues, and that he should sign that list.

148. The point I wish to emphasize is this: Do you regard any officer as blamable who complies strictly with the law, although he does not comply with a request that is not within the law—that is, if he does not furnish more than the law demands?—I think he would be blamable if he should not furnish what he could easily furnish to the head of his department, and when what is required to be furnished is information necessary to check the public revenues.

149. You think he is to blame for not going beyond what the law requires? Would you not rather say that the first thing to do is to ask that the law should be altered so as to make it necessary to do what is necessary for the audit of public accounts?—It would have to be a very general provision. You could hardly have a provision except on very wide terms, which would leave the condition of things pretty well as it is. An auditor must use his judgment, and it is very difficult to provide for all the contingencies that may arise. There are courses not to be foreseen which he may think it prudent or wise to take.

150. Should not the law authorise an auditor not only to use his judgment, but to insist on a compliance with his judgment, subject to certain conditions?—I think that an auditor should, subject to certain conditions, be authorised to require an officer to comply without recourse. At present if an imprestee does not send in his accounts punctually the statute provides that his salary shall be stopped.

151. As a matter of fact, this signing of the abstract has been complied with except in one case?—Yes; it has been complied with throughout the colony in all cases except this one.