

185. Whom did they show payments to?—It would be to Nathaniel Seddon.

186. You said you did not know whether he could sign his own name?—I said I did not recollect whether he could or not. But he must have signed in some way or other—either by mark or his name.

187. You said Toms had the vouchers, and you knew nothing about them—you only referred to the books?—Yes.

188. You went through the books as the vouchers were called; surely they would both be before you?—Yes, but Toms was sitting on the opposite side of the table to me. He would go over the vouchers, and I would tick them off the ledgers.

189. You must have ticked off every one and known that they were correct, unless he invented vouchers. Certainly, you cannot say you were ignorant of the matter?—I say I never saw the vouchers, further than that they were on the opposite side of the table.

190. You must have seen them while Toms was sitting there reading them over?—I must have seen them, but I did not handle them.

191. It has appeared in evidence before the Committee that vouchers which were present at the time of the audit were not present at the time of the trial. I find this statement made by Mr. Barnett [Exhibit F.—1, page 35]. How do you account for these vouchers having vanished?—I cannot account for them.

192. I find a statement in a speech by Mr. Hannan, who was candidate for Mayor in the month of November?—I do not remember.

193. Had you not constant access to the office?—I expect I would, as auditor.

194. The audit was done, I presume, under directions from the Mayor at the time?—You mean the special audit?

195. No, your audit?—Yes, at regular intervals of six months.

196. Are you aware that a charge was made by Mr. Wylde implying that Mr. O'Hagan had removed those vouchers?—I think there was a statement of that kind.

197. What would be Mr. O'Hagan's object in removing those vouchers?—Well, I do not like to say anything against a man who is dead and buried, but he had an unfortunate weakness of taking too much liquor, and I have no doubt he did many things in liquor which in his sober senses he would not do.

198. Why should he remove the vouchers?—Why should a man who has got muddled do anything that he should not do?

199. Did not Mr. O'Hagan have a high character for probity and honesty in the community?—He had, but he had that weakness.

200. Are you aware that Mr. Barnett, as candidate for Mayor, stated that Mr. O'Hagan had filled the office of Mayor with credit to himself and honour to the office during his term of office as Mayor?—I have no doubt that might be said.

201. Could that be said of a man who deserved no credit?—I have no doubt Mr. Barnett made that statement, as he found Mr. O'Hagan straightforward.

202. On what grounds did you state that Mr. Spence brought out his audit up to a certain point much the same as you and Mr. Toms did?—Because he was not able to find anything wrong, so far as I remember, and he asked the Government to allow him an auditor from the department to assist him.

203. Because he found nothing wrong a reason why he should apply to the Government to give him further assistance?—Because when he was put on to audit the accounts he had been told that there was something wrong.

204. I want to know on what grounds you made the statement that he brought out the audit much the same as you: have you any evidence of that?—No evidence further than that he was not able himself to find anything, and had to get assistance.

205. *Mr. Morrison.*] You stated in the course of your examination that in your audit of the Kumara Borough Council's books you never saw any vouchers that would support the allegations that Nathaniel Seddon had been overpaid £219 10s.?—Yes.

206. In your audit of these books were there always vouchers to show how money had been paid, and to whom paid?—There would be, of course, the vouchers Mr. Toms called out as I ticked them off.

207. Do you remember any particular audit that took place during the time you were auditor for the Council that showed any vouchers deficient?—I do not.

208. You always received a voucher for every item that appeared in the cash-book and ledger—there were always vouchers to account for the entries?—It is just possible Mr. Wylde may have accounted for something or other without a voucher; I do not remember now.

209. You say in the audit of these books it was your business to take charge of the books and Mr. Toms of the vouchers; as he read out the vouchers you ticked them off in the ledger?—Yes.

210. Was there always a voucher—were any vouchers absent?—I took it for granted that when he called out that there was a voucher.

211. I suppose the Town Clerk was always present at the audit?—Not necessarily; not always.

212. Had you ever occasion during the years you were auditor to draw the attention of the Town Clerk to the absence of certain vouchers corresponding with entries in these cash-books?—No.

213. They always corresponded?—Yes.

214. It would be no part of your duty as auditor to trace to whom the money was paid; all you had to do was to examine the vouchers and see if there was a corresponding entry in the ledger?

215. You have also said in connection with this special audit you felt annoyed?—Yes.