Representation Overscas.—For many years the services of the offices of the High Commissioner for New Zealand in London have been employed in connection with the administration of assets in the United Kingdom and in tracing overseas beneficiaries. This service has recently been strengthened by the appointment of an experienced officer of the Department from New Zealand, with beneficial results.

Inspection and Audit.—A comprehensive system of inspection and supervision is maintained to ensure that the work of the many branches throughout the Dominion is kept at a high standard. The inspections cover all the main phases of the organization, systems and work of the Office, including accounting and cash arrangements, management and realization of assets, and the administration of agencies, businesses, farms, and all classes of estates. Systems are regularly reviewed and efforts are constantly directed towards securing the most efficient and economical methods of administration.

A comprehensive internal check of cash, securities, and valuables was maintained continuously at every branch by specially selected officers. This was supplemented by the audit of cash transactions by the Audit Department.

The steady expansion of business has increased the scope and importance of the inspection work. Opportunity was taken during the year to replace the officers who had been diverted to other duties during the war when there was an acute shortage of trained staff. The inspections made throughout the year show that, despite the staffing difficulties, the standard of work has been well maintained.

LEGAL DIVISION

An important part of the work of the legal staff is the preparation of wills, including revisions of existing wills to meet changes in the circumstances of the testators or in general economic conditions. With a few exceptions this work is done by legal officers stationed at the various district offices: but all save very simple wills are checked by the legal staff in Head Office. The district legal officers also carry out the greater part of the conveyancing work arising out of the legal administration of estates, prepare securities for mortgages, and deal with Magistrates' Court work and applications for approval by the Land Sales Court of sales of land and leases for terms of two years or more. Matters requiring research or questions which involve controversial issues and numerous matters of legal difficulty are referred to the Office Solicitor at Wellington.

Generally speaking, the Office Solicitor also is responsible for applications to the Court for probate of wills and orders to administer intestate estates, as well as applications for resealing in New Zealand of foreign grants of probates or administration, to permit of the administration by the Public Trustee of assets situated in New Zealand. Where assets of an estate administered by the Public Trustee are situated abroad, the Office Solicitor attends to the sealing of exemplification of the New Zealand grant of probate or administration, for use in the foreign Court. Where, however, a private solicitor is employed by the direction of a testator, or of the beneficiaries in an intestate estate, the applications for probate or letters of administration, and any incidental legal work, are entrusted to the solicitor. The Office Solicitor and his staff at Wellington also prepare the papers for and attend before the Court on the hearing of motions or petitions on matters arising in the course of administration of wills or trusts.

During the year, administration was obtained in 2,367 estates. Applications to the Court for leave to take necessary steps in the administration of estates or trusts, but not authorized by the will or trust instrument or by statute, numbered 84. In one case it was necessary to file a certificate under Part IV of the Administration Act, 1908, electing to administer the estate as insolvent. Forty-three exemplifications of foreign probates or letters of administration and 100 exemplifications of New Zealand grants were also sealed.