1900. NEW ZEALAND.

## AUDIT OFFICE AND STAMP DEPARTMENT

CORRESPONDENCE RELATIVE TO THE COUNTING OF STAMPS.

Laid on the Table of the House of Representatives by the Hon. the Speaker.

Audit Office, 30th August, 1900.

The Hon. the Speaker of the House of Representatives.

The Controller and Auditor-General has the honour most respectfully to submit to the House of Representatives a copy of his correspondence relative to the remark subject to which he has certified the Public Accounts for the quarter ended the 30th June, 1900—that the stamps in the hands of the Deputy Commissioner of Stamps, Wellington, on Saturday, the 30th June, were not counted as required by the regulations made under the Stamp Act by the Governor in Council.

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

No. 1.

Audit Office, 22nd May, 1900.

I have the honour to inform you that I have provisionally instructed Mr. J. H. Fowler, of this department, to count your stock of stamps at the end of each month, instead of Mr. A. Bethune.

I have, &c.,

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

The Deputy Commissioner of Stamps, Wellington.

The Controller and Auditor-General, Wellington.

No. 2.

Sir.— Head Office, Stamp Department, Wellington, 29th May, 1900.

With reference to your letter of the 22nd instant notifying the Deputy Commissioner of Stamps that you had "provisionally instructed Mr. J. H. Fowler to count his stock of stamps at the end of each month, instead of Mr. A. Bethune," I am directed to inform you that Mr. Fowler's services in this connection will not be required after this month, as the Commissioner of Stamps has appointed Mr. Harry Young, a gentleman in the office of the Registrar of Friendly Societies, to perform the duty above referred to in the future.

I have, &c.,

C. A. HICKSON,

Secretary for Stamps.

No. 3.

The Hon. the Commissioner of Stamp Duties. Audit Office, 31st May, 1900. The Controller and Auditor-General, in acknowledging the receipt of the letter, No. 123, of the 29th instant, which informs him of the appointment by the Hon. the Minister of Mr. Harry Young to perform the duty of counting the Deputy Commissioner's stock of stamps at the end of each month, and intimates that the services of Mr. Fowler, the Audit officer, will not be required for the purpose after this month, ventures respectfully to express a fear that such appointment has been made under a misapprehension.

It is submitted for the consideration of the Hon. the Minister that, in view of the regulations which are made by the order of the Governor in Council of the 25th June, 1895, and which require that the Deputy Commissioner's monthly return of the stamps in his hands—Return F—shall be supported by a certificate from an officer of or on the part of the Audit Office, the appointment of Mr. Young does not dispense the Audit Office from its duty of seeing that the Audit officer may count the stamps. And that the stamps should be counted by the officer of or on the part of the

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