

In these circumstances, the Controller and Auditor-General regrets that he should have been taken to mean, by the refusal of "the necessary admittance," any but the Deputy Commissioner's refusal to arrange either to give access to or to produce the stamps in order that the Audit officer might, in ordinary course, count them for the purpose of the regulations. It did not for a moment occur to the Controller and Auditor-General that his words "the necessary admittance" could have led the Minister to suppose him to have been speaking of the admittance which the Audit officer gained to the Deputy Commissioner's office "with a view of arranging for a time for the examination of the stock."

The suggestion that it would be sufficient if the Audit officer were to count the stamps on Monday for the purpose of his certificate that the stamps in hand on Saturday had been counted and found correct would not, as may be gathered from what has already been said, be satisfactory to the Audit Office. But it is not known to the Audit Office that any inconvenience has attended the long-established practice of having the stamps of the Deputy Commissioner at Wellington counted by the Audit officer on Saturday after the hours of business, and it is submitted that this practice, the practice which the Audit officer expected the Deputy Commissioner to arrange to follow in ordinary course on the last Saturday in June, but which it would seem to be the proposal of the Minister to alter, might continue to be followed as open to the least objection.

The return which the Deputy Commissioner has sent in is not certified by the Audit officer as the regulations require, and the Audit Office therefore has no option but to send it back. The return is not, till it is so certified, that which, under the regulations, is to be sent to the Audit.

The Controller and Auditor-General ventures, in conclusion, to ask that the Hon. the Minister's correspondence with the Audit Office respecting the failure of the Deputy Commissioner at Wellington may be submitted to the Hon. the Colonial Treasurer, in explanation of the relative remark subject to which it is regretted that the Public Accounts for last quarter have to be certified.

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

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No. 17.

Head Office, Stamp Department, Wellington, 25th July, 1900.

MEMORANDUM for the CONTROLLER AND AUDITOR-GENERAL, Wellington.

*RE Return F: Deputy Commissioner of Stamps, Wellington.*—I am directed by the Commissioner of Stamps to state that if the Audit Office has now decided to observe the provisions of the regulations of the 5th June, 1895, which have hitherto been disregarded, it must be done within the ordinary official hours.

The examination which takes place after office-hours on the last Saturday of the month is purely a departmental one, over which the Commissioner submits the Audit Office has no control, and the Audit clerk had no right whatever to expect the Deputy Commissioner to arrange for an Audit inspection at the same time.

If Regulation 14 bears the interpretation which the Controller of Audit seeks to give it, but with which the Commissioner does not agree, then it should be amended. The Commissioner cannot see any necessity to compel his officers to work outside office-hours if it can be avoided, and under the circumstances he must decline to do so.

The correspondence will be submitted to the Hon. the Colonial Treasurer, if required, in due course, but the Commissioner is not quite clear as to the meaning which the Controller wishes to convey by the words "the failure of the Deputy Commissioner at Wellington" in the last paragraph of the missive now under reply.

C. A. HICKSON,  
Secretary for Stamps.

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No. 18.

The Hon. the Commissioner of Stamps.

Audit Office, 25th July, 1900.

*Return F of the Deputy Commissioner of Stamps, Wellington.*—The Controller and Auditor-General having received the Hon. the Minister's communication of to-day, begs leave to observe that the Audit officer has not hitherto disregarded the duty imposed on him of certifying, in accordance with the regulations in question, that the stamps in the hands of the Deputy Commissioner at Wellington on the last Saturday in each month have been counted and found correct; and it was the desire of the Audit officer, when he saw the Deputy Commissioner on the last Saturday in June, to perform the duty on that day, as he had performed it on the last Saturday in May.

The Controller and Auditor-General ventures to point out that the Hon. the Minister, though now he "cannot see any necessity to compel his officers to work outside office-hours if it can be avoided, and under the circumstances he must decline to do so," and requires that the Audit officer's duty under the regulations "must be done within the ordinary official hours," intimated in the paper of the 19th instant that if the Audit officer had made the examination before the close of business on the Saturday "his certificate would have been valueless, and he would have greatly disturbed the Stamp officers when preparing the monthly accounts."

The Deputy Commissioner at Wellington, however, being required by the regulations to make to the Audit officer the return showing the stamps in his hands on the Saturday, supported by the certificate of the Audit officer, might have been expected to procure such certificate by calling in or arranging for the services of the Audit officer; and if there is now a purely departmental examination, after office-hours on the Saturday, of the stamps in the hands of the Deputy Commissioner at Wellington, how easy and natural would it be for the Audit officer to become one of three parties to one counting, and so make it serve as well the purpose of his certificate under the regulations as the purpose of the purely departmental examination, without disturbing any one?