

The Audit Office remark on the Public Accounts is as follows: "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, the officer appointed by the Audit Office to perform the duty having, by the Deputy Commissioner, been refused recognition in the matter."

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

No. 19.

SIR,—

Audit Office, Wellington, 28th July, 1900.

I beg to report that I saw Mr. Hickson, the Deputy Commissioner of Stamps at Wellington, and he has fixed 9 o'clock on Monday morning for me to make the examination of his stock of stamps that I am required to make, in order to be able to certify Return F as required by the regulations.

I remain, &c.,

The Controller and Auditor-General.

J. H. FOWLER.

No. 20.

The Hon. the Commissioner of Stamps.

Audit Office, 28th July, 1900.

In forwarding to the Hon. the Minister the [foregoing] attached note from the Audit officer appointed by the Audit Office to support by his certificate, for the purpose of the regulations, the return of the Deputy Commissioner at Wellington of the stamps in his hands on this day, the last Saturday in July, that they have been counted and found correct, the Controller and Auditor-General begs respectfully to state, what must be obvious to the Minister, that the Audit officer, if he does not count the stamps to-day, cannot certify to the stamps in the Deputy Commissioner's hands to-day having been counted and found correct, and that the Deputy Commissioner will in consequence be unable to furnish the return as required by the regulations.

An examination by an Audit officer on any other day than the Saturday could not be for the purpose of the regulations, and should, of course, take place on any day selected by the Audit Office.

It is suggested that, in these circumstances, the Audit officer should be called in to-day to count the stamps for the purpose of the return.

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

No. 21.

SIR,—

Audit Office, Wellington, 30th July, 1900.

I beg to report that, under a misapprehension of your wishes, and without asking instructions, I counted and examined the stock of stamps in the hands of the Deputy Commissioner at Wellington this morning. As I was unable to satisfy myself that the stamps I counted were actually in the hands of the Deputy Commissioner on Saturday, the examination will not enable me to certify to Return F as required by the regulations, and will therefore serve only the purpose of an ordinary audit.

I beg, &c.,

The Controller and Auditor-General.

J. H. FOWLER.

No. 22.

The Hon. the Commissioner of Stamps.

Audit Office, 31st July, 1900.

Return F of the Deputy Commissioner of Stamps, Wellington.—Adverting to the correspondence on the subject of the failure of the Deputy Commissioner of Stamps, Wellington, to furnish the Return F of the stamps in his hands on the last Saturday in June, supported by the certificate of the Audit officer that the stamps have been counted and found correct, the Controller and Auditor-General now forwards for information of the Minister the Audit officer's report that he, on Monday, the 30th July, counted the stamps in the Deputy Commissioner's hands on that day instead of, as the regulations require, on Saturday, the 28th July.

The result is practically to demonstrate, what hardly needed such demonstration, that the stamps in the hands of the Deputy Commissioner at Wellington on Saturday cannot, in the circumstances, be certified to have been counted and found correct from any counting of the stamps on Monday, or on any other day than the Saturday.

The Controller and Auditor-General would therefore respectfully suggest that the Deputy Commissioner at Wellington, if he is no longer to comply with the law in a regulation making it his duty to furnish the Return F certified by an Audit officer, should be regularly dispensed from the observance of such duty by an amendment of the regulation.

It would, the Controller and Auditor-General ventures to submit, be better that the Deputy Commissioner at Wellington should not have the duty under the regulations than that he should have the duty and fail to carry it out. It is his duty to procure the certificate of the Audit officer to his return, and this duty, which he has performed for many years in strict accordance with the regulations, was discontinued by him on Saturday, the 30th June.

The certificates to the returns from other parts of the colony have, by the acquiescence of the Audit Office, reasonably come to be regarded as given by officers "on the part of the Audit Office"; but in the case of the return from Wellington the services of the Audit officer appointed by the Audit Office were to be discontinued by the Minister whether the Audit Office concurred or not.

The Controller and Auditor-General proposes, by way of explaining the remark which he has found it necessary to make on the Public Accounts, to submit to Parliament in ordinary course a copy of the correspondence on the subject, and at the same time to forward a similar copy for the information of the Commissioner and the Colonial Treasurer.

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