

The examination to be conducted by Mr. Young is purely a departmental one, and will be continued as usual on the last Saturday of every month; but this will not interfere with any examination you may desire to have made on behalf of the Audit Department.

C. A. HICKSON,
Secretary for Stamps.

No. 7.

The Hon. the Commissioner of Stamp Duties.

Audit Office, 21st June, 1900.

From the memorandum, No. 139, of the 13th instant, which explains the appointment of Mr. Young, the Hon. the Minister appears to be in error respecting the practice of his department and the appointment of the Audit officer in the case in question.

The case is the appointment of an officer of or on behalf of the Audit Office to count, for the purpose of the regulations, the stamps at the end of each month in the hand only of the Deputy Commissioner at Wellington, and this duty has hitherto been performed not by an officer on behalf of the Audit Office, but always by an officer of the Audit Office.

No examination for that purpose is known to the Audit Office to have been made of such stamps in the hands of the Deputy Commissioner at Wellington but the examination which is made by the Deputy Commissioner himself and the Audit officer appointed by the Audit Office, and this examination the regulations require to be continued.

Then as, on the one hand, there could not well be a departmental practice in the Stamp Office of appointing an Audit officer to perform the duty, so, on the other hand, the Audit officer could not well perform the duty without being appointed by the Audit Office to do so.

It is respectfully submitted that, under these circumstances, the Controller and Auditor would not be aware of no steps having hitherto been taken by the Audit Office to appoint the Audit officer; nor could there have been that removal by the Audit Office, which the Hon. the Minister regrets, of "an officer appointed by the Commissioner."

A purely departmental examination not fulfilling any requirement of the regulations is a matter of administration with which the Audit Office would have no concern but to see that, if there were authority for the expense, the vouchers should be in order.

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

No. 8.

SIR,—

Audit Office, Wellington, 30th June, 1900.

I beg to report that I saw Mr. Murray, the clerk in the Stamp Department who has charge of the stock of stamps in the hands of the Deputy Commissioner at Wellington, with a view of arranging a time for the examination of the stock. He informed me that, as I was not the "officer appointed by the Stamp Department to count the stock," he could not recognise me in the matter, and that he would make no arrangement as to time of examination. I should be glad of instructions how to act.

The Controller and Auditor-General.

I beg, &c.,
J. H. FOWLER.

Mr. Fowler.

Go to the Secretary for Stamps, with my compliments, and ask him to arrange that you, as the Audit officer, may count the stamps, in accordance with the regulations, of the Deputy Commissioner of Stamp Duties at Wellington, and certify to his Return F as you are required for the purpose of the audit of stamps.

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

The Auditor-General.

I CONVEYED your request to Mr. Hickson, and he informed me that he could not recognise me in the matter, and that if you had any request or message for him would you address him in writing as from and to the heads of departments. Further, that he had always addressed you in writing and expected the same courtesy.

I am, &c.,
J. H. FOWLER.

No. 9.

The Hon. the Commissioner of Stamp Duties.

THE Controller and Auditor-General begs respectfully to request, with reference to the instruction which he has given in the attached paper to his Audit officer, Mr. Fowler, that the Hon. the Minister will arrange to admit the Audit officer, in order that he may count the stamps in the hands of the Deputy Commissioner at Wellington.

This appears to be the first occasion on which the Audit Office has been refused admittance to the Hon. the Minister's department for the purpose of auditing the stamps.

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

30th June, 1900.

No. 10.

The Controller and Auditor-General.

By reference to previous correspondence on this subject I think that you will find that the position has always been under clear definition, and that no obstacle is placed in your way in the matter of examination. If you will, however, fix any date that will suit you the officers of my department will give you their attention and assistance. I may mention that on the occasion referred to in your communication you sent as your representative a junior clerk or cadet. I venture to suggest he might have been substituted by a more responsible officer.

1st July, 1900.

J. CARROLL.