

No. 11.

The Hon. the Commissioner of Stamp Duties.

Audit Office, 3rd July, 1900.

THE Controller and Auditor-General, in respectfully acknowledging the receipt to-day of the minute of the 1st instant, in which the Hon. the Minister alleges that the position of the Audit Office has always been under clear definition as regards the duty of an officer of or on the part of the Audit Office to certify, under the Stamp Office regulations, to the counting of the stamps of the Deputy Commissioner at Wellington, begs to explain what appears to be the misconception of the Minister.

The regulations made by the order of the Governor in Council of the 25th June, 1895, "for the audit of stamps and of the accounts relating thereto," provide, among other things, as follows:—

"IV. Of the audit of stamps. . . . 14. The returns hereinafter mentioned shall be made by the under-mentioned officers severally at the periods stated in respect of each. . . . Return F: By each Deputy Commissioner to the Audit monthly, showing the number and value of each denomination of stamps in his hand on the last Saturday in each month, supported by a certificate by the Deputy Commissioner and an officer of or on the part of the Audit Office that the stock named in such return has been counted and found correct."

The last Saturday in every month is thus fixed as the date when the officer of the Audit Office is to certify that the stamps in question have been counted. It does not lie with the Controller and Auditor-General to fix the date, as the Hon. the Minister suggests; and to the passing of the Stamp accounts without objection, it is, of course, necessary that there should have been no obstacle placed in the way of the Audit officer counting the stamps as the regulations require, and certifying to the return accordingly. And it unfortunately happens that Saturday, the 30th June, was the last day of the quarter.

The officer who is appointed by the Audit Office to be the Audit officer to certify that the stamps of the Deputy Commissioner are counted is Mr. Fowler, the officer who performed the duty on the last Saturday in May; and his competency for the duty, though this is a matter of which it is submitted that the Audit Office must be the judge, is equal to that of any officer in the Government service. It was to the services of this Audit officer that the Hon. the Minister alluded in his intimation of the 29th May last, 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."

It is a matter of great regret to the Controller and Auditor-General that the Audit officer whom he has appointed to carry out the duty of the audit of stamps under the Stamp Act regulations should not have been permitted to count and certify to counting them on Saturday, the 30th June, as such officer was permitted on the last Saturday in May, for it will be obvious to the Minister that the Audit Office would not, in the circumstances, be justified in certifying the Public Accounts for last quarter without an objection in respect of what has happened.

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

No. 12.

The Hon. the Commissioner of Stamp Duties.

Return F of the Deputy Commissioner of Stamps, Wellington, to Saturday, 30th June, 1900.—It is necessary to a compliance with the Stamp Act regulations made by the order of the Governor in Council of the 25th June, 1895, that this return should be supported by a certificate of an officer of or on the part of the Audit Office that the stock named in the return has been counted and found correct. The return is not supported by such certificate, and cannot therefore be passed by the Audit as furnished in accordance with such regulations.

4th July, 1900.

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

No. 13.

Controller and Auditor-General.

IF it is necessary that these returns should be supported by the certificate of an Audit officer, it appears that the omission to do so lies with the Audit Office. I am therefore powerless in the matter, and the Audit must take what course it may deem proper.

5th July, 1900.

J. CARROLL.

No. 14.

The Hon. the Commissioner of Stamp Duties.

Audit Office, 7th July, 1900.

Return F of the Deputy Commissioner of Stamps, Wellington.—The Controller and Auditor-General begs leave to observe, on the Hon. the Commissioner's minute of the 5th instant, that it has already been explained to the Minister that—

1. The regulations require the return of the Deputy Commissioner at Wellington to be supported by the certificate, and that the certificate shall be given on the last Saturday in every month;

2. That the Audit officer who is appointed to the duty of furnishing such certificate, and who performed the duty on the last Saturday in May, presented himself in ordinary course at the Deputy Commissioner's office to perform the duty on the last Saturday in June;

3. That the Audit officer was by the Deputy Commissioner of Stamps refused the necessary admittance to his office, and that the Audit officer's failure to perform the duty was the effect of that refusal; and