

## ADMINISTRATIVE COMMENTS.

In respect to the examination of vouchers for payment, it requires to be mentioned that there is room for much improvement in the manner in which many of the vouchers are submitted. Deficient in regard to Ministerial or other authority, without proper description or necessary certificate, the inevitable result is delay in payment whilst the shortcomings are being remedied. There is, too, ample evidence that vouchers are sent on to the Treasury for payment or credit without any attempt being made in the originating Department to check the rates and computations, notwithstanding the onus is by the Treasury Regulations thrown on the departmental certifying officer. Much unnecessary labour is caused in this way through the incorrect vouchers having to be returned to the various Departments for correction.

There is frequently noticeable a want of knowledge on the part of a very large number of officers of different Departments respecting the obligations and responsibilities pertaining to the duties of certifying and approving officers, with the result that in some cases officers are appointed who are not properly qualified, and the value of their certificates or approval is accordingly restricted. Particularly is this the case in the matter of approving officers, who, holding delegated authority from the Minister, should not, in the opinion of the Audit Office, be other than the permanent head or the officer acting in his stead.

## VALEDICTORY.

If I may be permitted at this stage to depart from the third to the first person in the terms of my report, I would observe that this is in all probability the last official pronouncement which I shall have the privilege of laying before Parliament, as I purpose resigning before the end of the year. I therefore beg to convey herein my thanks to honourable Ministers for their consistent courtesy, to heads of Departments for their endeavour to at all times work in amity with the Audit Office, and to state that I am in particular indebted to the Hon. Sir Francis Bell, Attorney-General, for his kindly aid and skilled advice on crucial points of procedure, and to the Solicitor-General and the Crown Law Officers for their willing and effective help in the many and various issues which I have had to refer to them.

To my staff, however, and in particular to certain of the sectional officers of same, I have to express an appreciation, which cannot well be put into words, of faithful service through the vicissitudes of a period which sickness of senior officials and other causes have made one of exceptional difficulty; and it is largely owing to this loyal assistance that so much of a satisfactory nature has been achieved.

Finally, I have to direct the attention of Parliament to the fact that the demands made upon the Audit inspectorial and examining staffs preclude more frequent inspections in most cases than once in twelve months, and that audit is necessarily a *post facto* operation. Under these circumstances great reliance has necessarily to be placed on the work of the various departmental officers whose duty it is to exercise a frequent and strict internal check with regard to public moneys; which reliance has, I regret to say, in many instances been unjustified. Laxity of habit in this respect is, of course, known to members of a staff, and its mildest consequence is that it facilitates peculations of which Audit can only be aware after the event. Substantial reform in this matter must and can only be achieved by conscientious administrative supervision preventing wrong-doings, rather than by Audit action in punishing them. These and various other aspects and statutory phases call for more reasonable comment than is often meted out to the Audit Office, which by at least the rule of tradition or custom is precluded from refuting, as it frequently could do, the often ill-considered or unwarranted fulminations of irresponsible critics. At the same time I am ensuring that every care shall be taken to apply past experience to the Audit operations of the present and future; and my earnest hope is that the consequence will be a conspicuous triumph for the regime of my successor as Controller and Auditor-General, my term of occupancy of which position having also, I am happy to realize, not been altogether destitute of valuable results.

ROBERT J. COLLINS,  
Controller and Auditor-General.

Audit Office, 29th September, 1921.