

I also venture to express the hope that satisfactory provision will be made in the new harbours legislation in regard to the proportion of electoral expenses which shall be borne by Harbour Boards, as the position is now rather a vexed one, with which none of the parties concerned appears to be content.

One of the greatest causes of trouble in connection with the Audit of local authorities is that many of the gentlemen who become members fail to make themselves thoroughly acquainted with the statutory rules and conditions which govern their actions and the actions of the officers under them.

It is not too much to say that a reasonable familiarity by members of local authorities with the terms of the Acts which they are called upon to administer would prevent at least 50 per cent. of the irregularities both of practice and conduct which now occur, and would thus result in considerable advantages both to the members themselves and to Audit. As the matter stands now the Audit Office is frequently arraigned, without opportunity of retort, for being harsh or absurd in its methods because it insists on the observance of the law which is mandatory in its terms and allows no discretion to the Controller and Auditor-General.

Staff.

Last year's report showed that the Audit staff consisted of 123 officers, of whom 109 were permanent and fourteen were temporary officers. During the year under review one permanent officer died, whilst six others and also six temporary officers resigned. Only one new officer was appointed. The present staff is composed of—one Deputy Controller and Auditor-General, who is also Chief Clerk and Chief Inspector; one Audit Officer and one Assistant, London; twenty-two Audit Inspectors; one Stores Auditor; one Local Bodies Audit Supervisor; one Officer in Charge Loans and Controls; one Chief Examiner; eleven Audit Inspectors' assistants; three Stores Audit Inspectors; sixty-eight examiners, clerks, &c.: total, 111.

In order to cope with arrears and with the continual increase in volume of current work arising from legislation which has widened the scope of local-body and departmental activities, it has been necessary to transfer officers from the indoor to the outdoor inspectional staff. Further additions will require to be made to the latter before it will be in a position to keep pace with all the work and I am now arranging for suitable officers to take up duties of this nature. Attention is also being given to the indoor examination staff, with a view to strengthening it as there is at present a shortage of examiners of experience. I cannot speak too highly of the zeal displayed by the staff in the discharge of duties which in many cases are not of the pleasantest description, and in the carrying-out of which the officers do not always receive that assistance and co-operation which is so necessary for the detection of irregularities.

G. F. C. CAMPBELL,
Controller and Auditor-General.

Audit Office, 26th June, 1923.

SCHEDULE OF IMPERFECT VOUCHERS PASSED BY THE AUDIT OFFICE UNDER AUTHORITY OF SECTION 69, PUBLIC REVENUES ACT, 1910.

1. Receipts not obtained.
2. Impossible to obtain receipts.
3. Receipts lost and cannot be replaced.

| Name. | Particulars. | No. | Amount. | Total Amount. |
|---------------------------------|--|-----|---------|---------------|
| <i>Agriculture Department.</i> | | | | |
| | | | £ s. d. | £ s. d. |
| Sands, G. A. E. | Travelling-expenses | 1 | 3 12 2 | 3 12 2 |
| <i>Cook Islands Department.</i> | | | | |
| Brodrick, N. | Travelling-expenses, medical certificate | 2 | 2 2 6 | |
| Hould, K. | Travelling-expenses | 2 | 7 17 0 | |
| Pattle, E. M. | Cartage, medical certificate | 2 | 0 18 0 | |
| | | | | 10 17 6 |
| <i>Defence Department.</i> | | | | |
| McConkey, P. M. | Steamer fares | 1 | 0 17 6 | 0 17 6 |
| <i>Education Department.</i> | | | | |
| Newman, M. S. | Motor-hire | 1 | 0 10 0 | |
| Shakespeare, D. | " | 1 | 0 17 6 | |
| Noonan, K. | Purchase sundry exhibits | 1 | 0 8 6 | |
| Roydhouse, A. P. | Freight on motor-cycle | 1 | 1 5 11 | |
| McDonald, G. A. | Steamer fares | 1 | 2 13 0 | |
| Perrin, M. C. | " | 1 | 1 12 6 | |
| Reid, K. C. | Freight on motor-cycle | 1 | 0 14 0 | |
| Moore, A. L. | Sleeping-berth | 1 | 0 12 6 | |
| Smailes, E. | School-books | 1 | 0 16 9 | |
| Fowler, L. A. | Annuitant, deceased | 2 | 7 12 0 | |
| Henderson, G. M. | Sleeping-berth | 1 | 0 12 6 | |
| Smythe, V. L. | Coach fare | 1 | 1 0 0 | |
| Fletcher, J. | Steamer fare | 1 | 1 5 0 | |
| McCallum, L. | Board | 1 | 10 12 6 | |
| Law, N. H. S. | Sleeping-berths | 1 | 1 5 0 | |
| Crawford, C. E. | Buggy-hire | 2 | 1 10 0 | |
| Thornhill, R. B. | Travelling-expenses | 1 | 1 7 6 | |
| Cousins, H. G. | " | 1 | 1 5 0 | |
| Purchase, J. E. | " | 1 | 3 0 0 | |
| Shelley, J. | " | 1 | 3 0 0 | |
| Davidson, W. | " | 1 | 3 5 0 | |
| Dunlop, D. W. | " | 1 | 1 5 0 | |
| Leck, J. | Taxi-hire | 2 | 0 10 0 | |
| | | | | 47 0 2 |