

REVIEW OF THE ADMINISTRATION OF ESTATES.

97. All estates under administration at every Branch Office are carefully reviewed at least once each year by a Reviewing Inspector. This continues to prove a valuable aid to efficiency and prompt administration.

Those estates which, either at the inception or upon the development of the administration, are found to present difficulties or intricacies demanding particularly careful attention are listed by the Reviewing Inspectors and examined at frequent intervals to ensure that the work is proceeding on proper lines and that nothing is being overlooked.

This survey is not confined merely to a review of the position as represented on the relative estate files, but extends to a careful scrutiny of the accounting records in respect of each estate. The system thus observed ensures the early detection of any errors or omissions.

As might be expected from the volume of the business and the complexity of many of the matters dealt with, letters are sometimes received from clients and others alleging grounds for complaint in some direction or other. Such statements, whether received at Branch Offices or at the Head Office, are specially dealt with and investigated. A record of all those received at Branch Offices is kept for perusal by the Reviewing Inspectors, who carefully sift the circumstances in each case and report to the Public Trustee upon all those where the complaint is justified.

It will thus be seen that the reviewing system is of practical value both to the administration officers and to clients, and unquestionably tends to maintain a high standard of efficiency.

The combined returns of the Reviewing Inspectors for the year show that approximately 7,816 files were perused and 892 reviews prepared and examined. The general conduct of the office work has throughout the year been consistently satisfactory. All complaints received have been disposed of in a manner appropriate to each case. Of the small portion that were found to have justification, none was of a serious nature. There have been numerous demonstrations of confidence in the Office and appreciation of its services from beneficiaries in estates, both in the form of letters and in the direction of new business.

AUDIT.

98. The responsibility which rests with the Public Trustee of keeping proper accounts and taking every reasonable precaution against the possibility of fraud, embezzlement, or accounting irregularities of any kind whatsoever is fully recognized, and the instructions laid down for the guidance of accounting officers are strictly enforced. It may be said with confidence that the instructions are faithfully observed by all accounting officers throughout the Department.

There are numerous systems of internal audit and check, and a certificate in the prescribed form to the effect that such systems are being properly observed is forwarded each month to the Public Trustee by all the District Public Trustees. When all certificates have been received they are sent to the Controller and Auditor-General for his information.

The books and accounts at the District Public Trustee offices are audited periodically by officers of the Audit Department, while the accounting records and cash transactions at the smaller offices—viz., District Manager offices and agencies—are examined by the Reviewing Inspectors and the controlling District Public Trustees respectively.

As far as possible the periods between audits are not permitted to extend beyond six months.

■ In addition to the checks described above, another very effective safeguard is provided in the searching nature of the work conducted by Reviewing Inspectors in connection with the reviews of the administration of estates.

WORK OF FARM INSPECTORS.

99. The Farm Inspectors have been kept fully employed throughout the year, and have made in all approximately 1,105 inspection reports in connection with estate properties and mortgage securities, and also Office mortgage securities.

■ Early in the year a conference of the Farm Inspectors was convened at the Head Office for the purpose of exchanging views and discussing suggestions bearing upon their work. Many useful suggestions were made and adopted.