

LIST OF DEPARTMENTS THE PROPERTY AND STORES OF WHICH HAVE BEEN AUDITED DURING THE YEAR
—continued.

Department and Office.	Number.	Date.	Remarks.
<i>Lands and Survey Department—</i>			
Land-drainage, Kerepeehi	..	2/4/30	Cash and stores.
Land-drainage, Kaitaia	..	17/11/30	Cash and stores.
Land-drainage, Hikurangi	..	18/11/30	Cash and stores.
<i>Legislative Department—</i>			
Bellamy's	..	12/6/30	Stores.
<i>Marine Department—</i>			
Mercantile Marine Office, Wellington	..	24/9/30	Stores.
Mercantile Marine Office, Lyttelton	..	26/1/31	Cash and stores.
Moeraki Lighthouse	..	24/7/30	Stores.
<i>Mental Hospitals Department—</i>			
Mental Hospital, Avondale	..	10/7/30	Cash and stores.
Mental Hospitals, Tokanui	..	31/1/31	Cash and stores.
Mental Hospitals, Nelson	..	28/2/31	Cash and stores.
Mental Hospitals, Seaview	..	11/3/31	Cash and stores.
Mental Hospitals, Sunnyside	..	7/7/30	Cash and stores.
Mental Hospitals, Seacliff	..	31/5/30	Cash and stores.
<i>Mines Department—</i>			
State Coal Depot, Wanganui	..	18/6/30, 31/11/30	Cash and stores.
State Coal Depot, Wellington	..	18/6/30, 8/12/30	Cash and stores.
State Coal Depot, Christchurch	..	29/4/30, 28/10/30	Cash and stores.
State Coal-mines, Greymouth	..	29/12/30	Cash and stores.
<i>Naval Defence Department—</i>			
Cash accounts	39	Various	Cash.
Provision accounts	19	Various	Stores.
Clothing accounts	14	Various	Stores.
Miscellaneous accounts	21	Various	Boatswain's stores, engineers' stores, gunners' stores, medical stores, permanent Naval stores, mess-traps, materials, and ledgers.
Naval Base, Auckland	..	1/9/30	Stores.
R.F.A. "Nucula"	..	11/8/30	Stores.
R.N.V.R. "Dunedin"	..	19/7/30	Stores.
<i>Police Department—</i>			
Police-station, Auckland	..	11/6/30	Cash and stores.
Police-station, Wellington	..	27/2/31	Stores.
Minor police-stations	26	Various	Stores.
<i>Post and Telegraph Department—</i>			
Workshops, Auckland	..	8/10/30	Stores.
Workshops, Wellington	..	19/9/30	Stores.
Workshops, Christchurch	..	9/10/30	Stores.
Workshops, Dunedin	..	2/10/30	Stores.
<i>Prisons Department—</i>			
Prisons	8	Various	Cash and stores.
Borstal Institution, Waikeria	..	31/5/30	Cash and stores.
Borstal Institution, Invercargill	..	15/11/30	Cash and stores.
<i>Public Works Department—</i>			
District offices	12	Various	Cash and stores.
Works stores	10	Various	Stores.
Road and construction works	27	Various	Stores.
Arapuni	..	8/12/30	Stores.
Waikaremoana	..	30/6/30	Cash and stores.
Mangahao	..	5/8/30	Cash and stores.
Lake Coleridge	..	4/9/30	Cash and stores.
Waitaki	..	30/3/31	Cash and stores.
Workshops, Auckland	..	27/7/30	Stores.
Workshops, Wellington	..	6/11/30	Stores.
<i>Scientific and Industrial Research Department—</i>			
Dominion Laboratory, Wellington	..	24/6/30	Stores.
<i>State Forest Service—</i>			
Auckland	..	1/10/30	Cash and stores.
Rotorua	..	18/8/30	Cash and stores.
Hanmer Springs	..	14/2/31	Cash and stores.
Nelson	..	25/3/31	Cash and stores.
Hokitika	..	23/2/31	Cash and stores.
Christchurch	..	3/9/30	Cash and stores.
Naseby	..	31/12/30	Cash and stores.
Invercargill	..	25/10/30	Cash and stores.

AUDIT OF ACCOUNTS OF LOCAL AUTHORITIES.

I am pleased to state that the position disclosed in my last report regarding the work of auditing the accounts of local authorities has been well maintained during the past year.

The duties of the Audit inspecting staff increase progressively with the development of the local authorities' districts, and, in addition, the work has recently been added to by the necessity for undertaking the auditing of expenditure on works carried out by local authorities under the unemployed-relief schemes.

Local Authorities' Finance.—Local authorities are required by law to provide for their ordinary obligations in each year out of the revenue of that year, and their power of borrowing on overdraft or temporary loan is limited at the end of the year by the amount of revenue outstanding at that date.