

(Appendix F), and the ingenuity by which lodgments of one character have been made to represent receipts of a wholly different kind, might well baffle the scrutiny of a necessarily hurried audit.

96. In a preceding part of this report I have referred to the difficulties presented by the want of accuracy of the late Clerk in respect of dates and folios, by the unconnected character of the accounts in the ledger, and by the peculiar construction of the roads and works accounts. To these difficulties were added those which I experienced in obtaining information as to many transactions antecedent to the date of the entry into office of the present Clerk. I have already expressed my obligations to the County Chairman for the courtesy I met with at his hands; and I have much pleasure in acknowledging the readiness at all times evinced by Mr. Boyes, and by the County Clerk, Mr. Black, in supplying me with any information in their possession. There were, however, many matters in connection with the accounts as to which the Chairman was not, and could not be expected to be, conversant, and with which the County Clerk, a comparative stranger to the district and unacquainted with the history of the transactions recorded in its accounts, was equally uninformed. In all such cases I was compelled to acquire by laborious research much necessary information which under more favourable circumstances I might have obtained from the county officers.

97. I have stated more than once that in regard to several matters which came under my notice I felt bound to forego further investigation; and to that extent my task may be held to have been incompletely fulfilled. I have, however, I believe, accomplished all that was possible within the time at my disposal and with the means at my command.

I now most respectfully submit this my report for your Excellency's consideration.

Audit Office, Wellington,
23rd March, 1887.

C. T. BATKIN,
Assistant Controller and Auditor.
