

FitzGerald, I have, I think, already said enough. I, however, do not find fault so much with the Audit system, as with the administration. The best audit system in the world must be unsatisfactory without a proper and an efficient application; and a misapplied or an inefficient administration of a Department of Audit must be aggravated beyond endurance when the department is clothed with the arbitrary power of control. If the late Public Trustee had not been given to understand so persistently by Mr. FitzGerald that he was "Controller as well as Auditor," and Mr. FitzGerald had restricted himself to promptly and properly auditing the accounts, and reporting what was, after communicating with the Public Trustee and receiving his explanations, found to be worth reporting, there would, perhaps, have been no reason to complain of interference. The Audit officials, however, appear to have been too closely occupied in preparing, for Mr. FitzGerald, surprise after surprise for the Public Trustee and the Public Trust Office officials; and I have, during the three years of my administration, given no caution to my clerks more frequently, than that the Audit would probably desire material for the purpose of these surprises. A general Audit administration, of the character of the audit of the Public Trust office, would, I verily believe, soon destroy the public service.

It has not been without difficulty that I have succeeded in allaying a feeling of indignation which the perusal of Mr. FitzGerald's memorandum has excited among the officials of the Public Trust Office,—a feeling such as might have been expected to arise if their case had been that of a body of men learning that another man, with whom they were in communion, and whose position was entitled to their respect, had, in misrepresenting their conduct, betrayed his moral obligations. But though "I am not saying that such has been the case," and though it may be of no great moment to the public, perhaps, that an individual should suffer in his private character by the performance of a valuable public service, I yet think it may be reasonably expected that the Controller and Auditor-General of the colony should be responsible for the exercise of some little care that his reports may merit, of the attention to which his position alone would entitle them, more than the papers deserve, in which Mr. FitzGerald would condemn my administration of the Public Trust Office under that Act of 1891 by which his control was removed.

J. K. WARBURTON,
Public Trustee.

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