

It was morally impossible, as Mr. FitzGerald himself must allow, that the cash could be counted by an Audit official without the knowledge of one at least of the Public Trust Office officials. Now, I have the acknowledgment in writing from every official of the Public Trust Office who was or should have been on duty at any time from the 29th to 31st December, 1893, both days inclusive, that such official is prepared to make a statutory declaration that the cash was not to the knowledge or in the belief of that official counted by an Audit official. My Chief Clerk acknowledges himself ready to swear that, on the last day of business in 1893, the Public Trustee "more than once remarked that that was the day the Audit officer would count the cash"; that, "after the close of business" on the same day, I directed him to see that the Audit were given a last opportunity to count the cash; that, accordingly, he "was on the look-out during the whole of the day, and especially during the time between 5 p.m. and the time I left, at 6 p.m., for the Audit officials; that the Audit officials failed to put in an appearance"; and that he informed me late in the evening of the same day that "the Audit had not counted the cash."

My Accountant, Mr. Ronaldson, who was, during the last week of December, 1893, acting as my Accountant, is ready to swear that the cash of the Public Trust Office in charge of the Cashier of this office was "not examined, counted, or checked in any way by any person on behalf of the Auditor-General," and that his reasons for making such declaration are:—

1. "That from my seat in the Public Trust Office I have an uninterrupted view of the Cashier's cash-drawer, and could plainly see any one counting or examining the cash, and, on the day in question, I did not see any official from the Audit Office so counting or examining the cash."

2. "That it is part of my duty to count and check the cash in charge of the Cashier at the close of each day's business, and when so counting the cash on the said 29th December, 1893, I remarked to the Cashier that 'the Audit should be here to count the cash this evening to enable them to certify to the correctness of the balance-sheet;' and the Cashier then stated, 'the Audit had not counted the cash that day, or for a long time.'"

The Cashier of the Public Trust Office, Mr. Kendall, had charge of the cash during the week which closed on the 31st of December and the week after, and Mr. Kendall will declare that to the best of his "knowledge and belief the said cash was not counted by an officer of the Audit Department on that date"—the last day of December on which any cash transactions took place, or the office was open for the transaction of business, or the cash-box was opened; and "that the key of the cash-box was in my possession from the 29th December, 1893, to the 3rd January, 1894, so that no one but myself could have access to the said cash."

Mr. Fair, a clerk employed in the Public Trust Office during the last week of 1893 and the first week of 1894, will declare that towards the close of business on the last day on which business was transacted in 1893, "When about putting away the papers on which I was employed, Mr. Ronaldson, the Acting-Accountant, remarked that he wished the Audit officer would turn up and count the cash, as that was the last day for balancing the year's accounts; that I left the office about 5.20 o'clock p.m. on that day, and did not see anybody counting the cash except the Cashier (Mr. Kendall) and the Acting-Accountant (Mr. Ronaldson)."

Mr. Matheson, another clerk employed in the Public Trust Office during the last week of 1893 and the first week of 1894, will declare, "I well remember the 29th day of December, 1893. That at the close of the said day I observed the checking of the cash in the Cashier's hands by the Accountant of the office; that I did not see any officer of the Audit Department attending at that time nor subsequently; that my place in the office at said time being within 3ft. of the Cashier's position, I had every opportunity of noticing whether anything unusual was taking place; that I remember the Accountant remarking to me at the close of business for the said day that he wondered why the Audit officer had not checked the cash in the same manner as the Audit officer had done at the close of the year 1892, when I was holding the position of Cashier myself."

The foregoing evidence must render the conclusion that the cash was counted at the close of business in 1893 a moral impossibility.

Then, as to the speculative impossibility. The counting of the cash by an Audit official before it was locked up in the cash-box and the cash-box put away in the safe must, if the unanimous and solemn declaration of the Trust Office officials is worthy of any credence whatever, be supposed to have been effected unknown to and unobserved by the Cashier, the Accountant, or any other clerk employed in this office; or to have been effected under circumstances which would have left them unconscious, or with no memory, of the act; and to have been, at the same time, counted unknown to, or remembered by, myself or my Chief Clerk, notwithstanding our recollection of the expected visit from the Audit official to count the cash, and of the care which we took personally to ascertain whether the Audit official had performed that duty.

The counting of the cash by an Audit official after the cash was locked up in the cash-box and the cash-box put away in the safe would, if from Trust Office officials any truth can come, necessarily imply that the Audit official had obtained possession of the key of the cash-box and the key of the safe without the Trust Office officials, who had charge of those keys, having known, or having been conscious, or having any memory, that such possession had been obtained.

I will not be so ridiculous as to suppose the existence of any desire on the part of the Audit officials to effect, unknown to a Trust Office official, the counting which is asserted to have taken place, for such a desire would imply a motive hardly possible to suspect; and thus, on the whole, the possibilities, both moral and speculative, completely preclude any reasonable supposition that the cash could have been counted by the Audit at the close of the year 1893.

I know nothing more of the character of the Audit official than he has exhibited in the performance of the services in which he has been engaged in the Public Trust Office. These services, and his conduct in the performance of them, are my only recourse for any confirmation by my own experience of his character as a man of unquestionable integrity and honour; but, whether Mr. FitzGerald's estimate of what becomes a man may be acceptable or not, his assertion of the opinion which he had formed as to the general character of this Audit official in public and private life can hardly affect the question whether that official's statement that he counted the cash is true. If the statement is simply a fiction which cannot be ascribed to some hallucination, Mr. Fitz-