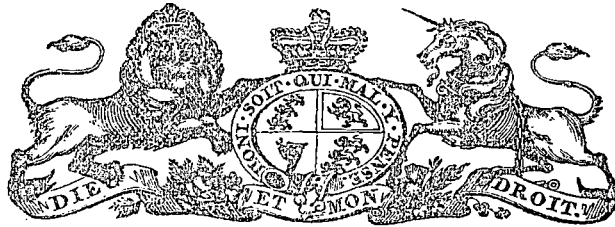


(No. 50.)



1866.

T A S M A N I A.

DEPUTY AUDITOR'S LETTERS.

QUERIES ON ACCOUNTS.

Laid upon the Table by the Colonial Treasurer, and ordered by the House to be printed, 14 August, 1866.



22nd January, 1866.

SIR,

I HAVE the honor to inform you that the Auditor, shortly before leaving for England, brought under my notice the fact of the Accounts of the Immigration Commissioners not having been rendered for Audit since the year 1859; and that I have applied to the Secretary to the Board for the said Accounts on several occasions, both verbally and in writing, since Mr. Manley left, but have not succeeded in obtaining them. I therefore consider it my duty to report the circumstance for the information of His Excellency the Governor in Council, without further delay, in the hope that some means will be adopted to ensure these Accounts being forwarded to this Office for examination, and this duty being attended to in a more satisfactory manner for the future.

I have, &c.

(Signed) W. LOVETT.

The Honorable the Colonial Secretary.

3rd March, 1866.

SIR,

WITH reference to the Report of Queries not returned to this Office of the 24th February, 1865, I have the honor to acquaint you for the information of His Excellency the Governor, that several of these Queries still remain unanswered, and that many more have accumulated since that date, a list of the whole of which is enclosed.

I also forward a Return of Surcharges upon your Accounts, made in accordance with Section 9 of *The Audit Act*, up to this date, by which you will perceive that you have not received a full acquittance for the months of December, 1862; January, February, July, and August, 1863; January, February, September, November, and December, 1864; and July, 1865, in consequence of the neglect complained of.

The usefulness of important Regulations under *The Audit Act* will be destroyed if irregularities of this nature are overlooked, in addition to the inconvenience and loss of time caused to this Office from the necessity of constantly sending reminders when one application should be sufficient. I beg, therefore, to recommend the adoption of some stringent measure in order that Officers whose duty it is to see that Queries from the Audit Office are satisfied may not neglect that duty with impunity. Possibly the carrying out of the Order of the Governor in Council of 28th September, 1863, bearing upon the subject (a Notice of which was forwarded to each Head of Department on 13th October, 1863, but not acted upon), might have the desired effect.

I have, &c.

(Signed) W. LOVETT.

The Honorable the Colonial Treasurer.

MEMORANDUM.

THE following Queries were reported to the Honorable the Colonial Treasurer on the 28th September, 1864, and also on the 24th February, 1865, as unanswered:—

SCHEDULE of QUERIES not yet returned to this Office.

<i>No. of Query.</i>	<i>Date.</i>	<i>Subject and Remarks.</i>
156 to 159.	19 November, 1859.	On accounts of Agent-General in London.
250 to 253.	14 September, 1860.	On Mr. Gunn's Exploration Accounts.
280.	14 November, 1860.	On Grant to Mechanics' Institute, Launceston.
369.	7 November, 1861.	Education Department. Contribution from residents of Long Bay not paid up. This Query was lost; but the Auditor furnished a copy, which remains unsatisfied.
416.	2 May, 1862.	Respecting Moneys received in Education Office for books, &c., sold. This Query formed an enclosure in Auditor's letter to Hon. Colonial Treasurer, under date 26 May, 1862.
449.	30 September, 1862.	Respecting advances to Exhibition Commissioners. This Query was re-submitted to the Hon. the Colonial Treasurer on the 14th January, 1864.
486.	15 January, 1863.	Respecting Mr. Inspector Stephens' travelling expenses. It was answered, and again referred to the Hon. the Colonial Treasurer on the 2nd February, 1863.
523.	11 April, 1863.	Respecting allowance in lieu of office to Hon. the Attorney-General.
566.	10 September, 1863.	Re amount charged as Rural Police and Road Rate on Leslie Cottage, residence of Superintendent.
569.	22 September, 1863.	Respecting clerical assistance, Police Sergeant, Hobart. This Query was answered, but again referred to the Hon. the Colonial Secretary on the 16th October, 1863.
576.	30 September, 1863.	Respecting contribution to Light Cavalry Corps, Launceston.
599.	4 February, 1864.	Revenue, Publicans' Licences issued at £20.
612. }	25 February, 1864. }	
613. }		
605.	12 February, 1864.	
617 to 619.	3 March, 1864.	Forage allowance to Police Magistrate, Horton. Queen's Asylum. Pay of Overseer, allowances to Carter, and increase of pay to Farm Overseer.
639 to 649.	16 May, 1864.	On Accounts and Vouchers of International Exhibition Commissioners.
656.	30 June, 1864.	Funeral expenses, Longford. Returned to Colonial Treasurer for further particulars.
663 to 665.	26 July, 1864.	Military Accountant. Hospital stoppages from Pensioners.

The following were reported to the Honorable the Colonial Treasurer as unanswered on the 24th February, 1865.

685.	11 November, 1864.	Respecting the sum of £78 advanced for religious instruction to persons in Bass's Straits.
689.	29 November, 1864.	Surcharge of £2 2s. for double payment shoeing a horse, and medicine for same, at Brickfields Invalid Depot.

MEMORANDUM.

QUERIES unanswered, not previously reported.

700.	18 January, 1865.	On an item of £5 9s. 6d., in claim of J. Ghisholm, Armourer-Sergeant, Buckingham Rifles.
703.	27 January, 1865.	On an item of £1 5s. for treatment of O'Donnell, admitted into Launceston Hospital with broken leg, &c., recovery of amount from O'Donnell's master.
705.	13 February, 1865.	Respecting discrepancy between, butts of dog licences issued by Police Clerk of Morven in 1864, and returns rendered by him. (Sent direct to Police Clerk.)
706.	16 February, 1865.	On accounts from Agent-General in England for September quarter, 1864, item, advertising. This was answered, but returned for further information on the 20th July, 1865.
707.	22 February, 1865.	On an account in favour of M. and W. Langdon, for burial of Michael Dunn at Hamilton, and repayment to Treasury of £2 from the man's master, Mr. Chilton.
709 and 710	4 March, 1865.	Revenue Vouchers, Military Accountant. Hospital stoppages from Pensioners.
711.	8 March, 1865.	Revenue Abstracts. Fees on Justices' Certificates of 5s. each not paid by Clerks of the Peace at Fingal, Spring Bay, and Sorell.
735.	1 August, 1865.	Respecting double payment of £2 12s., D'Arcy W. L. Murray's account for <i>Cornwall Chronicle</i> .
742.	18 August, 1865.	On overcharge of 11d. on account of J. W. M'Keon, gaoler, Hamilton.
749.	7 September, 1865.	On an item of £9 15s. in Page's account for transport payable from Imperial Funds.
753.	26 October, 1865.	On Mr. Fletcher's account of £10 12s. 6d., binding newspapers for House of Assembly.

(Signed) W. LOVETT.

RETURN showing ACCOUNTS unsatisfied for which the Treasurer stands surcharged by the Auditor.

<i>No. of Query.</i>	<i>Name of Claimant.</i>	<i>Amount surcharged.</i>	<i>Month of Surchargé.</i>
486.	Thomas Stephens	£ s. d. 9 13 6	December, 1862.
508.	S. Smith	2 2 4	January, 1863.
523.	Allowance Abstract, Attorney-General	4 3 4	February, 1863.
566.	William Robb	16 19 8	July, 1863.
576.	Contribution, Light Cavalry	56 0 0	August, 1863.
605.	Horton Police Pay Abstract	37 10 0	January, 1864.
617.	William Wilson	6 10 0	} February, 1864.
618.	Queen's Orphan Asylum, Allowance Abstract	22 7 2	
619.	Queen's Orphan Asylum, Pay Abstract	265 18 10	} September, 1864.
685.	Archdeacon Davies	78 0 0	
689.	Henry Lewis	2 2 0	November, 1864.
700.	James Chisholm	7 7 0	December, 1864.
703.	David Barry	2 5 0	December, 1864.
735.	D. W. L. Murray	2 12 0	} July, 1864.
742.	J. W. M'Keon	0 11 0	
749.	Samuel Page	36 0 0	
749.	Samuel Page	1 0 0	

(Signed) W. LOVETT.

3 March, 1866.

27th March, 1866.

SIR,

WITH reference to my letter of the 22nd January last, in which I brought under your notice, for the information of His Excellency the Governor in Council, the fact of the Accounts of the Board of Immigration not having been tendered for Audit since the year 1859, I have now the honor to report that the Account for the year 1860 has subsequently been furnished, but that the Vouchers forwarded in support of the entries and other matters connected with the same were in so unsatisfactory a state that I found it necessary to raise a number of Queries upon them, which were forwarded to the Secretary to the Board for explanation on the 23rd ultimo, but that no reply has yet been received.

I have also to inform you that, finding the account of the Board for the year 1859 had been referred by Mr. Manley to the Secretary with Queries for explanation, on the 14th March, 1861, and that it had not been returned with the required information, I addressed a letter to Mr. Tribe, on the 22nd ultimo, requesting he would return it, as it was necessary, in order to complete the check for 1860, that I should be in possession of the account for the previous year,—and that I have also failed in obtaining any reply to this request.

It will be seen that for no less than seven years the accounts of the Immigration Commissioners (who have received and expended a very large amount of public money during that period) have not been duly audited; and that for five years they have not even been rendered. I am not aware that any satisfactory reason has ever been given for this delay, although the neglect of duty has been on numerous occasions brought under notice by the Audit Office. I therefore consider it my duty to urge upon His Excellency the necessity for insisting upon satisfactory explanation being immediately given to the questions raised by this Office with reference to the Accounts for 1859 and 1860, and the production of the Accounts for the remaining five years without delay.

I have, &c.,

(Signed) W. LOVETT.

The Honorable the Colonial Secretary.

6th April, 1866.

SIR,

I HAVE the honor to forward herewith a Return of Queries included in my Report of the 3rd ultimo that have since been satisfied and returned to this Office; also a list of those remaining unanswered over a period of two months that have accumulated subsequently, to which, with those already reported, I beg to solicit your attention.

I have, &c.,

(Signed) W. LOVETT.

The Honorable the Colonial Treasurer.

LIST of QUERIES unanswered, not previously reported.

<i>No. of Query.</i>	<i>Date.</i>	<i>Subject and Remarks.</i>
755.	13 January, 1866.	Respecting two advances of £200 each to Local Board of Works, Spring Bay, stating that the regulations have not been complied with.
756.	18 January, 1866.	On account current of Consolidated Bank, London, 1 July to 31 December, 1864, in reference to item of £546 for interest on coupons.
759.	8 February, 1866.	Respecting a second advance of £150 made to Trustees of Sorell Causeway, the first advance of £100, and no accounts of expenditure having been furnished.

(Signed) W. LOVETT.

6 April, 1866.

The following Queries, reported as unanswered on 3rd ultimo, have since been returned to the Auditor:—

<i>No. of Query.</i>	<i>Date.</i>	<i>Subject.</i>
599.	4 February, 1864.	Revenue, Publicans' Licences.
612. }	25 February, 1864. }	
613. }		
711.	8 March, 1865.	Revenue Abstracts, Fees, &c.

6 April, 1866.

W. LOVETT.

31st May, 1866.

SIR,

WITH reference to my letter of 3rd March and 6th April last, in which I reported that certain Queries issued from this Office had not been answered, I have now the honor to forward a Supplementary List up to this date; and at the same time to bring under notice that, out of fifty-five of the said Queries originally reported as unsatisfied, only five have as yet been attended to. Some of these cases involve matters of material importance as to the correct rendering of Accounts, both as regards Revenue and Expenditure; and it is evident that the Audit Office will be rendered powerless as a safeguard against irregularities in the Public Accounts, if the duty of answering satisfactorily questions raised by that Office be neglected with impunity. I pointed out in a former letter other mischievous effects of this neglect, which it is unnecessary to repeat; but I feel myself called upon to urge again the necessity for adopting and carrying out some measure that would have the effect of enforcing proper attention to this important duty.

I have, &c.,

(Signed) W. LOVETT.

*The Honorable the Colonial Treasurer.**LIST of QUERIES unanswered but not previously reported.*

<i>No. of Query.</i>	<i>Date.</i>	<i>Subject.</i>
761.	23 February, 1866.	On account of Board of Immigration for year 1860.
765 and 766.	6 March, 1866.	Statements of public money paid over by the Hon. the Colonial Secretary. Fees received for applications Letters Patent, and respecting necessity of attestation or declaration from Collector of such Revenue, &c.
770.	22 March, 1866.	Fees on Justices' Certificates, <i>re non-payment.</i>

The following Query, reported as unanswered on the 6th April last, has since been returned to the Auditor:—

<i>No. of Query.</i>	<i>Date.</i>	<i>Subject.</i>
759.	8 February, 1866.	Respecting a second advance of £150 made to Trustees of Sorell Causeway, 1st advance, and no account of expenditure.

(Signed) W. LOVETT.

30 May, 1866.