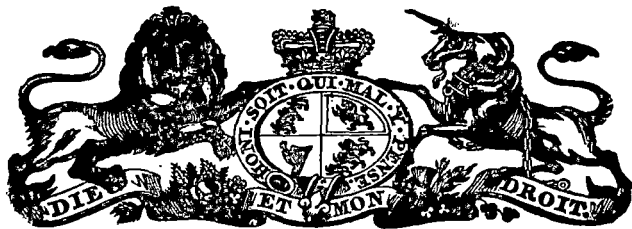


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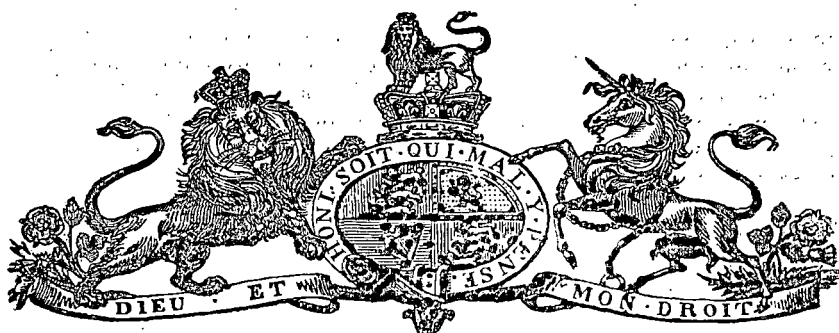
1888.

PARLIAMENT OF TASMANIA.

CURATOR OF INTESTATE ESTATES AND
COLONIAL AUDITOR:

ADDITIONAL CORRESPONDENCE AND SPECIAL REPORT.

Presented to both Houses of Parliament by His Excellency's Command.



Audit Office, Hobart, 14th June, 1888.

SIR,

REFERRING to a Resolution passed by the House of Assembly on the 3rd of November last, and agreed to by the Legislative Council on the 23rd of the same month, respecting the audit of the Accounts of the Curator of Intestate Estates, I beg to inform you that the chief clerk of this Department, under my instruction, waited upon the Curator on the 23rd May last for the purpose of examining the accounts of estates for which there was no claimant under the Statute of Distribution, and which became payable by the Curator to the Treasurer, and thereafter to form part of the Consolidated Revenue Fund.

The Curator very courteously assisted in the audit up to a certain point, *i.e.*, to the stage at which the balances had been struck in his accounts, but would not permit the audit to extend to the examination of details and vouchers upon which these balances had been arrived at, his contention being that the Auditor should not go behind the certificate of the Judges as to the correctness of balances with the exception of ascertaining what had been done with such balances. The Curator further states that if it be considered desirable to adopt any other course than that which is prescribed by the existing law in reference to the audit of the Curator's accounts, it will be necessary to repeal Section 18 of 17 Vict. No. 4, and to make further legislative provision in relation to the subject.

Having in view the opinion of Parliament as expressed in the Resolution of the 3rd November, and believing that it clearly shows a desire for a full audit examination of these accounts, and that such an examination would be of more value than the partial audit which the Curator is willing to allow, I have the honor to request that this letter may be laid before Parliament during the present Session, in order that an opportunity may be afforded for considering the desirability of taking steps to attain the apparent object of the Resolution in the manner indicated by the Curator.

As it is very desirable that this matter should be finally settled, I beg to solicit your early attention to my request.

I have the honor to be,
Sir,

Your most obedient Servant,

W. LOVETT, *Colonial Auditor.*

The Hon. the Treasurer.

WILL you consider whether the amendment suggested may be made with advantage?

B. STAFFORD BIRD.
14. 6. 88.

The Hon. Attorney-General.

I AM of opinion that there is no present necessity for any such amendment of the law as that suggested by the Auditor. The beneficiaries in numerous equity and administration suits have to accept a Judge's certificate of the correctness of much larger balances than the majority of those certified under Section 18 of 17 Vict. No. 4, and if there is to be a departure in the law respecting the latter it should extend to the former also, which course would largely increase the work of the Audit Department, and necessitate a total change in the practice of the Supreme Court regarding accounts in its equity and ecclesiastical jurisdictions, and entail the amendment of several Acts which it is undesirable to alter.

A. INGLIS CLARK.
15th June, 1888.

To the Hon. the Treasurer.

THE Colonial Auditor, for his information and remarks.

B. STAFFORD BIRD.
16. 6. 88.

PARLIAMENT has expressed a desire, by the Resolution referred to in this correspondence, to have "the accounts of the Curator of Intestate Estates, in respect of any public moneys, audited by the Colonial Auditor in the same manner as are all other public accounts," and has thereby imposed a duty upon the Auditor which he is bound to respect. Unless, therefore, the Government is in a position to arrange for the proper audit of these accounts, it will be necessary to refer the matter to Parliament for consideration as requested.

The Hon. the Treasurer.

W. LOVETT.
18th June, 1888.

HAVE you any further remark to offer on the Colonial Auditor's latest reply?

The Hon. Attorney-General.

B. STAFFORD BIRD.
18. 6. 88.

Attorney-General's Office, 19th June, 1888.

MEMORANDUM.

Re Colonial Auditor's Letter of the 14th instant.

WITH reference to the accompanying correspondence, I have only to add that the Auditor will be perfectly justified in doing whatever he deems to be his duty in this matter. I do not deem it my duty, nor becoming on the part of the Government, to propose any legislation that would indicate dissatisfaction with a certificate given by a Judge of the Supreme Court in accordance with law that has been on our Statute Book upwards of 35 years, and under which no complaint has yet been made that either individuals or the Public Treasury have at any time suffered loss or inconvenience.

The Hon. the Treasurer.

A. INGLIS CLARK.

FORWARDED to the Auditor.

J. E. PACKER.
20. 6. 88.

THE Auditor has no desire to discuss at the present moment any question not raised in his letter of the 14th June, the object of which was to obtain the consideration of Parliament in the manner pointed out in Section 23 of "The Audit Act," (22 Vict. No. 6), as to the desirability of making some alteration in the law in order that he might be in a position to perform the duty which he understands has been imposed upon him by a Resolution of both Houses of Parliament. He has, therefore, in this correspondence avoided reference to any question brought forward by the Honorable the Attorney-General which appears to the Auditor to have no bearing upon the specific question raised by him.

The Auditor therefore requests that this may be considered as a Special Report under Section 23 of "The Audit Act," (22 Vict. No. 6) above referred to.

The Hon. the Treasurer.

W. LOVETT, *Colonial Auditor.*
25th June, 1888.

THIS matter, I suppose, will be laid as a Special Report before Parliament?

The Hon. Attorney-General.

B. STAFFORD BIRD.
26. 6. 88.

THE Auditor evidently puts upon the Resolution agreed to by Parliament on this subject a very different construction to that which I, in common with many other Members of the House of Assembly, placed upon it at the time it passed that branch of the Legislature without a division; and I can only say that I believe that if the House had been divided upon the construction placed upon the Resolution by the Auditor, it would have been lost.

A. INGLIS CLARK.
27th June, 1888.

THE Colonial Auditor desires these memoranda of his to be regarded as a Special Report to be laid before Parliament.

The Hon. Premier.

B. STAFFORD BIRD.
28. 6. 88.