

Mr. Warbrick paid no attention to either of these demands; and I accordingly laid an information against him under section 34 of "The Public Revenues Act, 1878." Mr. Warbrick was adjudged guilty, and, being unable to pay the penalty, was committed to the gaol at Mount Eden, where he now remains.

I attach statements made by Mr. Warbrick to Mr. Churton, the Audit Inspector, and Mr. T. Cooper, who attended him in gaol at his request. A perusal of those statements will, I think, show that in my estimate of Mr. Young's proceedings I have done him no injustice. He had, no doubt, a most able coadjutor in Mr. Warbrick, though at times the zeal of that gentleman on behalf of his superior officer somewhat "outran his discretion."

I subjoin copies of my letters to Mr. Warbrick, and of his several replies.

I have, &c.,

C. T. BATKIN,

Assistant Controller and Auditor.

The Controller and Auditor-General.

[*Bay of Plenty Times*, Tuesday, 2nd March, 1880.]

RESIDENT MAGISTRATE'S COURT, TAURANGA.—SATURDAY, 28TH FEBRUARY, 1880.

[Before H. W. Brabant, Esq., R.M., Captain Preece, R.M., and Samuel L. Clark, Esq., J.P.]

*Serious Charge against a late Land Purchase Commissioner.*

John Charles Young, late Land Purchase Commissioner, who had been arrested on an information charging him with having on the 26th of August stolen a sum of £51, the property of the Queen, which had been intrusted to him by virtue of his employment, surrendered to his bail.

Mr. Brookfield, Crown Prosecutor, appeared to prosecute, and the prisoner was defended by Messrs. Quintal and Bromfield.

Mr. Brookfield, in stating the case, said he appeared to prosecute on behalf of the Crown. The information on which the charge was based was laid by Mr. Churton, Audit Inspector, under the Public Revenues Act. It was laid under the 69th section of "The Larceny Act, 1867," which enacted that "Whosoever, being employed in the public service of Her Majesty in New Zealand, . . . shall steal any money or valuable security belonging to Her Majesty, or intrusted to him by virtue of his employment, shall be guilty of felony." He intended to prove—first, that Mr. Young was in the public service of Her Majesty, and that he had from time to time acted as Land Purchase Commissioner in this district, by virtue of which employment he was intrusted with the expenditure of large sums of money, amounting to over £11,000, within the last sixteen months. Large sums of money were from time to time advanced by the Treasury to these public officers, who had to furnish weekly or monthly returns showing how the money had been expended, the statements being accompanied by vouchers. With reference to this particular occasion, he proposed to show that in the account which was furnished by Mr. Young for the period extending from the 20th of August to the 20th of September, 1879, he admitted receiving £1,000, and he showed payments amounting to £581 13s. 6d., for which he furnished vouchers purporting to be signed by the various persons whose names were appended. The voucher to which this particular case referred was one for £51, which purported to be signed by a person called Retireti. The voucher was first signed by Mr. Young, and contained a statement by him that the person receiving the money had agreed to sell his interest in land at Waiparapara and Rotorua. After this followed Retireti's signature, acknowledging the receipt of the money from the Paymaster-General. In Mr. Young's cash-book an entry appeared showing that a payment of £51 had been made to Retireti, or Retreat Tapsell. He would call Retireti, who would positively and distinctly swear that he never received that sum of £51, nor any portion of it; that he never signed the document; that the name attached, purporting to be his signature, was not written by him; and, in fact, that in such documents he always signed his full name, "Retireti Tapihana." Further, Retireti would tell them that he was not in Tauranga on the 26th of August, 1879, the day that payment was alleged to have been made. But the fact of malpractices having occurred did not rest upon Retreat Tapsell's evidence alone. He would call before them Mr. Churton, who would tell them that a few days ago the Assistant Controller called upon Mr. Young for an explanation of this item, and Mr. Young stated that this £51 formed a portion of a cheque of £125 which was paid on this 26th of August. He further stated that the £125 was given to Hans Tapsell—£25 of it to go to himself, £50 to his brother Philip, and £50 to Retreat. Now, it would be proved that no such money was received by Hans for Retreat. Mr. Young also told the Assistant Controller that the voucher for £51 was taken away by Hans to be signed by his brother Retireti at Maketu. Now, Hans denies that he ever took it away or saw it. In addition, he would call Mr. Matravets, Clerk of the Court at Maketu, who had been accustomed to see Retireti sign receipts, and he would swear that, though the signature to the voucher was like Retireti's writing, he never knew him sign any document without adding his surname, Tapihana. If these facts would be proved, as he hoped they would, the Bench would have no option but to remit the consideration of the case to a higher Court. This case was of such a nature that no Bench of Magistrates would take upon themselves to decide it summarily. It was one for a jury, and the Magistrates would be doing only their duty by sending it for trial to another tribunal.

Mr. John Frederick Churton (examined by Mr. Brookfield): I am Audit Inspector under "The Public Revenues Act, 1878." The accused has for some time been acting as Land Purchase Commissioner here. He received his first imprest in August, 1878, and was dismissed the service at the end of January last. About £11,000, in round numbers, passed through his hands from August, 1878. It was his duty to send in monthly accounts. In my official capacity I investigated some of his accounts. I have the account for the period extending from 20th August last to 20th September, 1878. That account is signed by Mr. Young, and shows cash received from the Paymaster-General from 20th August, £1,000; expenditure, as per schedule, £581 13s. 6d.; and an unexpended balance of £418 6s. 6d. Mr. Young has attached his signature certifying that this is a true and accurate statement of his imprest account for the month ending 20th September, 1879. The vouchers for the