

right of appeal to the Governor in Council. The Auditor-General has the usual power of calling for persons and papers and of administering oaths, but in default the remedy is not by fine, but the defaulter "shall be liable to be dealt with as in " case of a contempt of Court."

Until the passing of the Act of 1874 the Audit Office was the Accounting Office of the Government. This is altered, and the duty of preparing and publishing the public accounts is imposed on the Treasury, the Audit Office keeping only such books as enable it to audit the accounts.

There is no control properly so called in the Queensland system either of the expenditure or of the ways and means. But the powers of the Auditor-General appear to be far more fully recognized, and the Audit to be more efficient, than in some other colonies. It is mainly conducted by a system of travelling Inspectors, by whom it is provided by the Act that every public Accountant's office shall be thoroughly inspected, and his accounts audited at least once every six months; in some cases the inspection is made much more frequently. The inspecting officers do not hold separate appointments as such, but are all officers of the department, who are sent out, at the discretion of the Auditor-General, to inspect the local offices. Full reports on the state of each office are made to the Auditor-General, and submitted by him to the Treasurer, and by him to the heads of the departments concerned. There are usually three officers travelling at a time, and the Auditor-General himself takes part in the work when he thinks it necessary.

The Customhouses are minutely inspected, there being no Inspector of Customs as in some other colonies. The inspecting officer takes every separate manifest from the date of the last inspection, and traces the goods into bond and until finally cleared, and takes the stock in the bonded stores. The audit of the Customhouse at Brisbane occupies about two months in each year. In the excise of Home-manufactured spirits, the officer of the Treasury checks the stock turned out of the distillery and sees that it is all passed into bonded store. It is there dealt with by the Audit exactly as if it were imported spirits.

The Auditor-General in Queensland, as in Victoria, is specially charged by the Audit Act with the audit of Government stores; and it is a part of the work of the inspecting officers to take the stock in the various stores, and to surcharge deficiencies on the Storekeepers. The paper and stocks of stamps in the Lithographic Office are checked every three months, and the issues are checked into the Post Office and Stamp Office, and the spoiled stamps and paper are destroyed by the Inspector.

The Railway receipt accounts are excluded from the inspection of the Audit Office; but the Act seems to require its inspection of the Railway, as of all other stores.

All printed forms having money value, such as miners' rights, &c., excepting stamps, are kept in and issued from the Audit Office, a system open to grave objection. Although these forms have no value until signed by a Magistrate, Warden, or Commissioner of Crown Lands, who have to account to the Audit for all such forms issued to them, still as the Audit is required to surcharge such officers for any missing forms, it clearly ought not to be in the position of being the original party by whom they were said to be issued, and which may be the point in dispute.

In nothing is the absence of control so conspicuous as in the English expenditure. As this is not included in warrant before it takes place, there is nothing to prevent the Government from ordering any expenditure it thinks fit through the Agent-General without the knowledge of the Auditor-General, who would only become cognizant of what had been done months afterwards when the accounts arrived, whilst in the meantime the votes might be largely over-expended.

The Treasury sends daily to the Audit a statement of the receipts detailed under the proper heads of revenue, supported by the revenue vouchers, and a similar statement of the expenditure charged to the several votes.