

Overseas Audits

The audit of the records of the New Zealand Forces serving overseas, including prisoners of war awaiting repatriation and the J Force in Japan, and of the overseas accounts of the National Patriotic Fund Board and the various Forces' clubs and patriotic bodies, was maintained during the year.

In the war period several organizations of the New Zealand Government were established in North America for diplomatic and defence purposes or to negotiate the acquirement of supplies. The principal check and audit of the relative records was imposed in New Zealand, but an Audit Officer made a test inspection on the spot of the accounts of the New Zealand Minister and of the New Zealand Supply Mission in Washington, and the High Commissioner, the New Zealand Air Mission, and the New Zealand Supply Mission at Ottawa. The Inspector reported that at the time of his examination the accounts in general were in a reasonably satisfactory condition, but there was evidence that some shortcomings had formerly existed in accounting at the Supply Mission, Washington.

Social Security (Medical Benefits)

The Audit Office has been given an assurance that during the year under review the revision by the Health Department of the Patients' Lists which determine the amount of capitation fees payable from the Social Security Fund to medical practitioners who participate in the capitation scheme has been steadily maintained.

The Audit Office, however, has been unable to find staff to carry out a check of the various Medical Offices of Health of payments made from the Fund by means of postal warrants in respect of claims by patients for refunds in respect of amounts paid to medical practitioners, and it cannot regard such a position as satisfactory.

Public Stores

Inspection of the stores accounts of Departments has proceeded to the extent that staff was available. Inspectors have not yet been able to make a full round of visits to departmental stores, or to take up the audit of Public Works stores, which for some years has been left to the Department's own Inspectors.

In a number of instances Inspectors found the accounts examined not up to the desired standard, and their reports have been forwarded to the Departments for necessary action.

This reference is additional to remarks on the stores accounts of the Armed Services, War Assets Realization Board, and Ministry of Supply, which are dealt with separately hereinafter.

Accounts of Local Authorities

Three cases of misappropriation of funds by local-body officials involving an aggregate sum of £927 1s. 6d. were reported during the year. In each case the matter was placed in the hands of the police for appropriate action, and restitution has been made.