

STAFF POSITION

In the twelve months prior to date of this report the accretion to the staff of the Audit Department as a result of return of servicemen was 37 out of a possible 84, and the net overall staff increase was only 19. Not all of this latter number were able to take up duty in Wellington, and it is here that arrears of work chiefly are. There remain 18 officers absent with the Forces, and 14 are testing prospects outside the Public Service before coming to a decision as to return.

CONCLUSION

Some of the remarks in the foregoing sections of this report prompt the reflection that in it the Audit Office is obliged to refer to transactions of certain Departments or aspects of their work which may give ground for criticism. But in making these references it is not unmindful that its own work of auditing certain accounts is not as up to date or as efficient as it would be if a larger experienced staff were available. *Quis custodiet ipsos custodes?*

J. P. RUTHERFORD,

Controller and Auditor-General.

31st July, 1946.