

Public Trustee was represented in 102 towns in the Dominion. This representation comprises 26 District Public Trustees, 22 District Managers, 13 part-time offices, and 41 agencies.

INSPECTIONS AND AUDIT

To ensure a high standard of work all branches are inspected regularly by a trained and experienced staff. The inspections include the investigation of accounting arrangements, as well as the administration of estates and securities and the conduct of farms and other businesses being carried on by the Public Trustee. The staffing requirements are also regularly reviewed. In addition to the foregoing, a comprehensive system of internal check of the cash securities and valuables is maintained continuously in every branch. The cash transactions are subject to a supplementary audit by the Government Audit Department. The flow of the new business from the various offices and for the Dominion generally is closely followed up in conjunction with the inspection of the branches.

STAFF

The principal staff appointments made during the year were as follows :—

Head Office—

- Mr. H. W. S. Pearce, Controller, Estates Division, Head Office, and later Assistant Public Trustee, appointed Public Trustee, *vice* Mr. W. G. Baird, retired.
- Mr. D. R. White, Office Solicitor, Head Office, appointed Assistant Public Trustee, *vice* Mr. H. W. S. Pearce, promoted.
- Mr. G. E. Turney, Assistant Commissioner, Office of the Public Service Commission, Wellington, appointed Assistant Public Trustee, *vice* Mr. C. J. Playne, retired.
- Mr. W. Brown, Assistant Solicitor to the Public Trust Office, appointed Office Solicitor, *vice* Mr. D. R. White, promoted.

District Offices—

- Mr. G. L. Caldwell, District Solicitor, Invercargill, appointed District Solicitor, Christchurch, *vice* Mr. J. Dolph, retired.
- Mr. G. A. Revell, District Solicitor, Gisborne, appointed District Solicitor, Dunedin, *vice* Mr. C. N. Irvine.
- Mr. H. B. Robb, District Solicitor, New Plymouth, appointed District Solicitor, Invercargill, *vice* Mr. G. L. Caldwell.
- Mr. E. A. Donovan, Assistant District Solicitor, Auckland, appointed District Solicitor, New Plymouth, *vice* Mr. H. B. Robb.
- Mr. E. S. Rea, District Accountant, Greymouth, appointed Assistant Accountant, Auckland, *vice* Mr. J. G. Nilson, retired.
- Mr. A. W. Roberts, Accounts Clerk, Dunedin, appointed District Manager, Alexandra, position created.

Officers Deceased.—It is with regret I have to record the death of Mr. E. B. Smith, Senior Estates Clerk, Wellington.

The efficient performance of the duties of trustee-administrator calls for the employment of officers with technical qualifications in law and accountancy, as well as experience in business and financial matters. Officers are therefore encouraged to qualify either in law or accountancy. In last year's report details of the qualifications held by officers of the Department were given, and it is pleasing to record that during the year a number of the staff completed one or other of the examinations mentioned.

It is not sufficient that officers have a theoretical knowledge of law and accountancy. The knowledge gained must be capable of being applied to the practical problems encountered in the Office work. To assist in this practical training a staff-training scheme