

AUDITOR'S REPORT.

No. 33.

SIR,—

Rarotonga, 26th April, 1909.

I have the honour to forward enclosed the report of the Auditor, Mr. Percy Brown, for the year ending 31st March, 1909.

This report is satisfactory, but nothing more than I had reason to expect.

I have, &c.,

W. E. GUDGEON,

Resident Commissioner.

The Hon. James Carroll, Minister administering Cook Islands.

Enclosure.

Cook Islands Administration, Rarotonga, 24th April, 1909.

SIR,—

Audit, 1908–9.

I have the honour to inform you that I have now accomplished the audit of the Government accounts for the period 1908–9, including as under, viz. :—

Treasury accounts ;
 Collector of Customs' accounts ;
 Postmaster's accounts ;
 Bondmaster's accounts ;
 Contents of Government bond and two private bonds ;
 Public works accounts ;
 Waterworks accounts and water-rates accounts ;
 High Court books ;
 Land Titles Court books ; and
 Grice, Summers, and Co.'s account.

Cash Account.—The cash in hand, as shown, includes an I.O.U. by Makea Ariki, for £19. This amount stood at the sum of £27 in last year's statement. I understand this has your consent and approval.

Vouchers and Receipts and Customs Entries.—Owing to lack of communication, chiefly between the islands of the Group, I am in want of some vouchers and receipts and Customs entries for and to the quarter ending 31st March, 1909 ; also several receipts, which should arrive through post from New Zealand and elsewhere shortly. I am satisfied the payments have been made, and shall duly attend to these matters so soon as the mails arrive here with the documents.

Rent in Arrears.—The rent for Palmerston Islands is now two years in arrear, viz. :—

	£	s.	d.
Due 1st January, 1908	25	0	0
„ 1909	25	0	0
For a section at Mauke, same dates as above	1	0	0
	£51	0	0

General.—The work this year has been fairly heavy, and it affords me some pleasure to be able to state, mainly for your satisfaction, that the accounting for moneys, &c., by the officers interested has been punctually performed, and the books and accounts are in good order and clearly stated, and have consequently given me no unnecessary labour in the course of my duties. Finally, I am able to assure you that I am satisfied.

I have, &c.,

PERCY BROWN,

Government Auditor.

The Resident Commissioner, Rarotonga, Cook Islands.

No. 34.

SIR,—

Cook and other Islands Administration, Wellington, 14th May, 1909.

I have the honour to acknowledge the receipt of your letter of the 26th April last, forwarding the report of the Auditor on the accounts of the Cook Islands for the year ended 31st March, 1909.

I have, &c.,

JAMES CARROLL.

The Resident Commissioner, Rarotonga.