

MONEYS AND STORES WRITTEN OFF.

Section 3 (3), Public Revenues Act, 1926.

A statement of the items representing moneys and stores to the writing-off of which the Audit Office has given its concurrence since last report is shown in the Appendix hereto.

STAFF.

There has been a small increase during the year in the number of officers engaged on inspection and examination, the staff now numbering 162. The increase is by the appointment of new cadets for training, who in due course will fill vacancies arising from time to time.

It is pleasing for me to be able to say that the staff has been able to still further reduce the arrears of work, which now exist only in a very few cases.

The staff during the past year has been most assiduous in its duties, and has given every satisfaction. The duty of investigating and criticizing the expenditure of Government Departments and Local Authorities is one which calls for much tact and the exercise of considerable intelligence. It is recognized that the Audit Office, in the exercise of its functions, should as far as possible refrain from commenting on administrative acts provided such acts have the authority of law. There are, however, exceptions to this rule, and it often becomes necessary for Audit to criticize administrative acts in cases where in its opinion expenditure has been extravagant or not incurred in the best interests of the public. I am pleased to say, however, that both in the case of Government Departments and also of local bodies such investigations have been accepted without protest.

G. F. C. CAMPBELL,
Controller and Auditor-General.

Audit Office, 6th August, 1929.