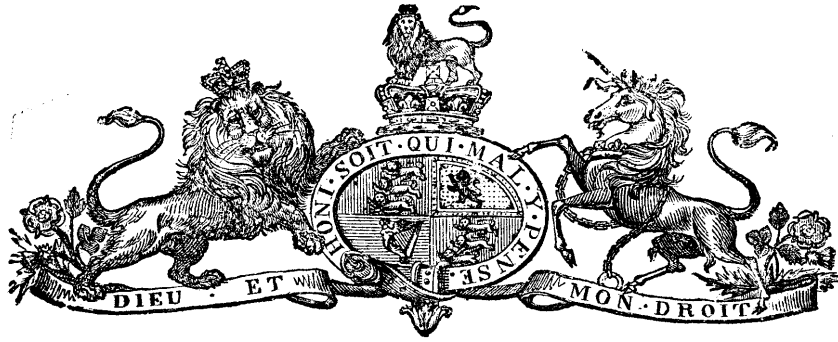


NEW ZEALAND.



ANNO VICESIMO PRIMO ET VICESIMO SECUNDO

VICTORIÆ REGINÆ.

No. 31.

ANALYSIS:

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| <p>Title.</p> <ol style="list-style-type: none"> 1. Governor to appoint Auditor. 2. Auditor not to be Member of Executive Council, &c. 3. Tenure of Office and Salary. 4. Power to Governor to suspend. 5. Auditor to take Oath of Office. 6. Governor may appoint Deputy in certain cases. 7. Duties of Auditor. 8. Periodical Account to be laid before House of Representatives. 9. Commencement of first and subsequent Accounts. 10. Account to be referred to a select Committee to be appointed by the House. 11. Members of House to vote only for one Member of Committee. | <ol style="list-style-type: none"> 12. Vacancies in Committee, how to be filled up. 13. Committee may sit during adjournments of House. 14. Committee to audit Accounts, and report. 15. Members of Committee to be entitled to £50 each. 16. Members of Committee absenting themselves to be fined. 17. Committee empowered to call for vouchers, &c., and examine witnesses. 18. Penalty for refusing to attend, &c. 19. Committee may examine, on oath; persons giving false evidence guilty of perjury. 20. Interpretation. 21. Short Title. |
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AN ACT to provide for the Audit of the Public Accounts of the Colony of New Zealand. Title.
 [21st July, 1858.]

BE IT ENACTED by the General Assembly of New Zealand, in Parliament assembled, and by the authority of the same, as follows:—

I. Within one month after the passing of this Act the Governor in the name and on behalf of Her Majesty, shall by Commission under the Great Seal of the Colony, appoint a fit and proper person to be the Auditor of the Public Accounts of the General Government of the Colony, and from time to time afterwards, in case of the death, resignation, or removal of any such Auditor, shall appoint some other fit and proper person in his stead: Provided always that if at any time hereafter the office of Auditor shall be abolished, the person holding the office at that time shall have no claim for compensation on account of such abolition.

Governor to appoint Auditor.

Audit.

Auditor not to be
Member of Executive
Council, &c.

II. No Auditor appointed under this Act shall during his continuance in office, be capable of being a member of the Executive Council of the Colony, or of either House of the General Assembly, or a Superintendent of any Province, or a Member of any Provincial Council, or of holding any other place of profit, or any Political appointment whatever.

Tenure of Office and
Salary.

III. The Auditor shall hold Office during good behaviour, and shall only be removeable therefrom by the Governor in the name and on behalf of Her Majesty, upon an address from both Houses of the General Assembly for such removal; and there shall be paid to the Auditor out of the General Revenue of the Colony, a clear annual salary of £500.

Power to Governor to
suspend.

IV. It shall be lawful for the Governor in Council, at any time when the General Assembly is not in session, to suspend any Auditor, and such suspension, unless sooner revoked by the Governor in Council, shall continue in force until the end of the then next session of the General Assembly: Provided always that such suspension shall not affect the Auditor's right to receive, during the continuance thereof, the salary hereinbefore provided.

Auditor to take Oath
of Office.

V. Every Auditor immediately on his appointment shall take and subscribe an Oath before the Governor, to perform the duties of his Office faithfully, and to the best of his skill and ability.

Governor may ap-
point Deputy in cer-
tain cases.

VI. In case of the illness, suspension, or absence of the Auditor, it shall be lawful for the Governor to appoint some person to act as the Deputy of the Auditor, during such illness, suspension, or absence, and every such Deputy shall, during the time that he shall act as such Deputy, have all the powers and perform all the duties of the Auditor, and shall receive such remuneration not exceeding after the rate of £500 per annum, as the Governor in Council shall determine. Every Deputy, before acting as such, shall take and subscribe before the Governor, a similar Oath to that hereinbefore prescribed to be taken by the Auditor.

Duties of Auditor.

VII. The duties of the Auditor shall be those specified in the Schedule to this Act.

Periodical Account to
be laid before House
of Representatives.

VIII. The Colonial Treasurer shall, on or before the expiration of six months from the termination of every financial period, cause to be made up an account of the Receipts and Disbursements of the Revenue of the Colony, including the costs, charges, and expenses, incidental to the collection and management thereof, so as to distinguish clearly the amounts expended under each head of service, and so that the receipts and disbursements of different financial periods, shall be distinctly separated from each other; and shall forthwith forward the said account to the Auditor for examination and the same shall be laid before the House of Representatives, within ten days there-

Audit.

after, if the General Assembly shall be in session, and if not, then within ten days after the commencement of the next session.

IX. The account to be laid before the House in the next session of the General Assembly, shall commence with the 1st day of July 1857, and every subsequent account shall be in continuation of the last preceding account.

Commencement of first and subsequent accounts.

X. Every such account shall be referred to a select Committee of Three, to be appointed by the House by ballot, on a day to be fixed by the Speaker, of which not less than five days' notice shall be given.

Account to be referred to a select committee to be appointed by the House.

XI. In the appointment of such Committee every Member of the House shall be entitled to vote for one Member only of the Committee, and when the Committee is chosen the Speaker shall nominate one of the members thereof to be the Chairman: Provided that if and so often as it shall happen that the full number of Three shall not be appointed on any ballot to serve upon any such select Committee the appointment of the Member or Members chosen shall be void, and a fresh appointment shall forthwith take place.

Members of house to vote only for one Member of Committee.

XII. If any Member of any such Committee shall die, resign, or from any other cause whatever, become incapable of acting, his place shall be supplied by another Member to be appointed by the House at the instance of the Speaker; and whenever the office of Chairman shall become vacant, the Speaker shall nominate one of the members of the Committee to act as such.

Vacancies in Committee, how to be filled up.

XIII. Every Audit Committee may sit notwithstanding any adjournment of the House.

Committee may sit during adjournments of House.

XIV. It shall be the duty of every Committee appointed under this Act, to audit, examine, and report upon the account which shall be referred to it.

Committee to Audit accounts and report.

XV. Every member of the Committee who shall be a member thereof at the time the final report on the account is brought up, shall be entitled to the sum of fifty pounds for his services to be paid by the Colonial Treasurer out of the General Revenue of the Colony.

Members of Committee to be entitled to £50 each.

XVI. Every member of the Committee who shall absent himself from any meeting of the Committee without the leave of the House, shall (unless it be made to appear to the satisfaction of the House, that such member was by necessity prevented from attending,) be punished by a fine of £5, and in default of immediate payment, shall by warrant of the Speaker be committed to the custody of the Serjeant-at-Arms, or such other person or persons as the Speaker may appoint, for a period not exceeding five days, and it shall be lawful for the said

Members of Committee absents themselves to be fined.

Audit.

Serjeant-at-Arms, or such other person or persons to detain the said Member in his custody for the period so directed, unless sooner discharged by order of the House, or unless the amount of the fine imposed be sooner paid.

Committee empowered to call for vouchers &c., and examine Witnesses.

XVII. Every such Committee is hereby empowered to call for all books, papers, and vouchers, relating to the account referred to it, and also to examine witnesses touching the said account; and every person is hereby required to give such attendance, and procure such books, papers, and vouchers, as the said Committee shall order and direct, by a summons to be signed by the Chairman thereof, stating the object for which such person is required to attend, and specifying the books, papers, and vouchers to be produced.

Penalty for refusing to attend, &c.

XVIII. Every person, who without reasonable cause, shall fail to attend as required by any such summons, or to submit himself to examination, or to produce any such books, papers, or vouchers as aforesaid, or who shall prevaricate in his evidence before any Committee, shall forfeit and pay for every such offence, such fine not exceeding one hundred pounds as the House of Representatives, after hearing the party, if he so desire, shall by Resolution think fit to impose; and in default of payment, the offender may be committed by Warrant under the hand of the Speaker to any Common Gaol for any term not exceeding three months as the House shall determine.

Committee may examine on Oath; person giving false evidence guilty of perjury.

XIX. It shall be lawful for every such Committee to examine upon Oath any Witnesses it may think fit, which Oath the Chairman of the Committee is hereby authorised to administer; and every person who shall upon any such examination, wilfully and corruptly give false evidence shall be deemed guilty of wilful and corrupt perjury, and be liable on conviction to be punished accordingly.

Interpretation.

XX. The word Auditor throughout this Act shall mean the Auditor of Public Accounts, to be appointed under this Act.

Short Title.

XXI. The Short Title to this Act shall be "The Audit Act, 1858."

SCHEDULE.

Schedule.

DUTIES OF AUDITOR.

1. To examine the accounts of all persons entrusted with the Collection, Custody, Receipt, and issue of Public Money and Stores of the General Government of the Colony.

2. To call upon Accountants in the service of the General Government of the Colony, for all necessary or proper explanations respecting their receipts and expenditure, and respecting all matters necessary to enable the Auditor to discharge his duties under the above Act.

Audit.

3. To bring under the consideration of the Government every circumstance necessary to be known to ensure the faithful discharge by such Accountants of their several duties in conformity with the Laws and Regulations now or hereafter to be in force.

4. After proper inquiry and examination, to make out and forward to the Colonial Secretary, certificates of the correctness of accounts furnished by such Accountants, to be countersigned by the Colonial Secretary, and forwarded by him to the said Accountants.

5. To examine the statements of Receipts and Expenditure to be prepared by the Colonial Treasurer under the above Act, for the purpose of being laid before the House of Representatives, with a view to ascertain—

1. That the Statement is correct as an Account and Balance Sheet of Transactions for the period comprised therein.
2. That the Expenditure shown therein has been properly classified, and that any part thereof which may have been incurred without authority of Law is separately shewn.

6. To address to the Colonial Treasurer all queries and observations in writing which may be found proper or necessary for the elucidation of such statements.

7. In the event of the Colonial Treasurer (on behalf of the Executive Government) dissenting from any alteration or correction proposed by the Auditor, to append to the Colonial Treasurer's statement, for the period to be laid before the House of Representatives, copies of the original query or observation, with the Colonial Treasurer's reply or explanation, and the Auditor's comments thereon.

8. To furnish from time to time to the Colonial Treasurer, in a form to be prescribed by the Speaker of the House of Representatives, a certificate to be countersigned by the Speaker, under the authority of a resolution of the House, of the correctness of the Treasurer's statements prepared under the above Act.