

(2) Every Provincial Fund and all accounts required by these regulations to be kept in connection therewith shall at such intervals not exceeding one year, as the Minister directs, be audited either by the Audit Office or by an auditor to be appointed for the purpose by the Audit Office.

(3) The Audit Office or other auditor as aforesaid may require the production of all books, papers, accounts, and other documents relating to the receipts and expenditure of moneys belonging to the Fund; and any person in whose possession or under whose control such books, papers, accounts, or documents may be who refuses, or without lawful excuse, the proof of which shall be on him, fails on the request of the auditor, to produce the same at some reasonable time and place, or to allow reasonable access thereto, and every person who having knowledge of where any such books, papers, accounts, or documents may be found refuses or fails, without such lawful excuse as aforesaid, to disclose such knowledge to the auditor, commits an offence and is liable on summary conviction to a fine of £50.

(4) All expenses in connection with the audit of the Fund, including the fee (if any) payable for such audit, shall be payable out of the Fund.

(5) On completion of any such audit the Audit Office shall forward to the Minister a report as to the result of such audit, together with a certificate, in such form as the Minister may require, as to the regularity or otherwise of payments to and from the Fund and as to such other matters as in the opinion of the Audit Office should be brought under the Minister's notice.

(6) Forthwith on receipt of such report and certificate the Minister shall cause the same to be published in such manner as he may direct, or may cause to be published in lieu thereof a statement setting forth the material part of such report and certificate.

REGULATION 26.—INVESTIGATION OF ADMINISTRATION AND ACCOUNTS OF PROVINCIAL FUNDS.

(1) The Minister may at any time cause an investigation of the administration and accounts of any Provincial Council or any controlling committee or any authorized collector or any agent of a Provincial Council appointed under Regulation 24 hereof or of any Provincial Fund to be made by any person appointed by the Minister for that purpose.

(2) When any such investigation has been directed by the Minister, it shall be the duty of all persons affected to afford to the person so appointed by the Minister full information on all matters relative to such investigation, and to produce to him all such relevant books, papers, accounts, and other documents as may be necessary for him to make such investigation; and every person who makes default in so doing, or who in any manner obstructs the investigation or deceives the person so appointed to make the investigation, shall be liable on summary conviction to a fine of £100.

(3) If on considering the report of the investigation the Minister is of opinion that there has been a breach of trust or negligence or other culpability on the part of any person, he may apply to a Stipendiary Magistrate for an order directing that the costs and expenses of the investigation, or any part thereof, be borne by such person, and any order made by a Magistrate on such application shall be enforceable as a judgment of the Magistrates' Court.