

The Municipal World.

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Address all communications to

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The Municipal World.

As announced in the December number of the "Municipal Miscellany," Mr. Neilson has transferred his interest in that publication and it will be continued under the name of THE MUNICIPAL WORLD. During the past year the Miscellany met encouraging success, and has been of considerable assistance and information to many. For the future, we will conduct it in a way that will merit a continuance of this support.

The paper will be improved and made an authority on municipal matters in Ontario. The engineering department, edited by Mr. A. W. Campbell, Provincial Land Surveyor and Civil Engineer, a gentleman of large experience and at present engaged in township, city and provincial work, will include articles on the following, among other subjects, as applicable to all municipalities in the Province of Ontario: highway, bridges, road making, paving, drainage, etc.

The Legal Department will be conducted by Mr. H. F. Jell, a solicitor of ability, who is also a municipal officer. A special feature will be a report of legal decisions in any way affecting municipal corporations, with notes and explanations.

The management of the paper will be in the hands of Mr. K. W. McKay, who has for some years been intimately identified with municipal work as Clerk of the County of Elgin and Clerk and Treasurer of the Township of Yarmouth. Items of current interest to municipal councillors and officers throughout the Province will be considered. School trustees, members of local boards of health, will find in each issue articles referring to their particular branches of municipal work.

Subscribers will be entitled to opinions through the paper on all questions submitted if they pertain to municipal matters. Care will also be taken to procure the best information.

Our columns will be at the disposal of those desiring to discuss questions of interest to municipal officers.

Municipal Officers Association.

An association of this kind organized in Toronto a few years ago was not a success, and any effort in the same direction at present would be useless. We are desirous of having suggestions from those interested as to the best methods of promoting a uniform and systematic enforcing of municipal laws, and where an amendment is considered advisable, announce the fact in our columns, and we will be pleased to publish the opinions of municipal officers throughout the province in reference thereto. When necessary we will use our best endeavors to have the amendments brought before the Provincial Legislators at the proper time. In this way all may contribute to and participate in the benefits outside of those of a social nature that would result from an association. We know that the municipal officers throughout Ontario will accept this invitation, and if an association is shown to be of importance, a plan of organization will be proposed.

The township clerks of Oxford met in Woodstock during December to draft a new form for assessors' and collectors' rolls.

Auditors and Municipal Treasurers' Accounts.

Two of the most important officers to be appointed at the January session of all councils are the auditors. The 258th and following sections of the Municipal Act, direct their appointment and define their duties. One has to be appointed by the council, the other shall be such person as the head of the council nominates, but no one, who, at such time or during the preceding year is or was a member, or is or was clerk or treasurer of the council, or who has, or during the preceding year had, directly or indirectly, alone or in company with any other person, a share or interest in any contract or employment with, or on behalf of the corporation, except as auditor, shall be appointed auditor.

In the event of an auditor appointed to audit the accounts of a county, refusing or being unable to act, the warden is required to nominate another person to act in his stead. A by-law should be passed, confirming the appointments.

The auditors should be men capable of checking the work of the clerk, collector, treasurer and all others who handle the public money. They should receive salaries sufficient to pay them for doing the work in a thorough manner. Checking over the vouchers and making a copy of the treasurer's books is not an audit, although it has been accepted as such in many municipalities whose accounts, more especially those relating to debentures, are now in such a condition that only an experienced municipal man and an accountant with plenty of time at his disposal, could open them up properly. If audits were thorough the treasurer would be more particular and would not be tempted to use the public money for his own purposes. With an average audit every treasurer can, if so inclined, arrange matters in a way that the auditors never suspect anything wrong. The auditors should refer all irregularities they find to the council. One matter that requires their special attention is the balance on hand. The Municipal Commission Report refers to numerous defalcations which were covered up by a little manipulation on the part of the treasurer at the end of the year. To overcome this auditors should in all cases continue their examina-

tion of the accounts from the 31st of December, up to the date on which they complete the audit. This should be considered absolutely necessary to ascertain cash balance on hand at end of the year.

Unless councils are more particular in their appointment of competent men, who will attend to their duties as auditors, the appointment of these officers may be justly taken out of their hands.

The Municipal Commission, in their first report, made a recommendation in regard to this matter, which, among other things, provides for the appointment by the Government of a competent accountant to superintend the audit of accounts of every municipality in the province. How much better it would be for each municipality to appoint men, not because they belong to a certain party, or live in a particular ward, or have been active in securing the election of the successful candidate, but because they were competent to make a thorough audit in a business way and a report that everyone could rely on as being absolutely correct.

Special provision is made in the Act for the appointment of auditors in cities and towns who shall daily or otherwise, as directed by the council, examine, report and audit the accounts of the corporation. In other municipalities the auditors may be required to audit the accounts monthly or quarterly, as the council may direct.

Harriston Tribune: Robert Scott, the popular reeve of Minto, made an important discovery during the last session of the County Council while looking over some old receipts. He came across an account due to Minto of some \$1,500, over sixteen years old.

An exchange says that the late treasurer of Elora is behind \$9,000 in his accounts, the misappropriations extending back for years. He has offered to make over his life insurance policies, amounting to \$6,500, and his office furniture. This is a serious complication in the financial affairs of the village. The council will no doubt now be more particular in the appointment of officers.

Board of Audit of Accounts and Expenses of Criminal Justice.

Every County Council is required to appoint, at its first meeting in each year, two persons, not more than one of whom shall belong to the council, to be members of the Board of Audit. The judge, or junior, or acting judge of the county court is ex-officio member of the Board.

The accounts and demands shall be taken into consideration by the Board of Audit between the first and fifteenth days of the months of January, April, July and October in each and every year, and disposed of as soon as practicable, and the board shall, at the completion of the audit so to be made in the month of October, make a report to the council of any irregularity in the accounts presented to them, or of any claim that may be made contrary to the law or any other matter which the auditors may consider ought to be brought under the notice of the council. It would be very inconvenient for a council to pay the accounts mentioned, before audit, for then occasions might be constantly arising for claiming from the officers of sums that the Government county auditors or the provincial treasurer may have rejected.

The county valuers appointed by the County Council of Wellington last year, will present their report at the regular meeting of the council on 26th inst. This system of equalizing the assessment of counties should be considered by every council desirous of having the county rate apportioned in an equitable manner.

The rate payers of the Township of Houghton have carried a by-law authorizing the council to erect a town hall.