

## Publications Received.

*Auditors' Report—United Townships Belmont and Methuen.*

*By-Law of Belmont and Methuen.* P. Preston, Clerk.—To appoint township officers.

Neglect of duty is provided for by the following section :

And be it further enacted, that the overseers of highways be, and they are hereby required to have all fences trespassing on the highway, or lawful allowance of roadway, removed to their proper place. Also, be it further enacted, that any overseer of highways who does not make a return of statute labor by the 15th day of August next, shall be liable to a fine of not less than \$1.00 and not more than \$20.00. Any other officer neglecting or refusing to do his duty and subscribe the necessary declaration of office, shall be liable to a similar fine on complaint being made before any justice of the peace of the county of Peterborough, which may be recovered by cost and by distress any sale of the goods and chattels of such persons. And in default of sufficient distress being found, that the parties be imprisoned in the common gaol of the county of Peterborough, at Peterborough, for any time not exceeding twenty days.

*Auditors' Report—Town of Gore Bay.* J. S. Hawkins, Treasurer.

The report concludes by giving the treasurer credit for the manner in which the accounts are kept.

*Proceedings, County Council of Oxford, January Session, 1897.*

The House of Refuge report for 1896 shows the average number of inmates to have been 51, and the total cost per week \$1.65.

*Auditors' Report—Town of Brockville.* G. McLean, Treasurer. Total receipts, \$233,761.45.*Financial Statement, City of Brantford, 1896.* A. K. Bunnell, Treasurer. Total receipts, \$201,030.77.*Financial Report—Town of Fort William.* E. S. Rutledge, Treasurer.

An interesting feature of this report distinguishes between the controllable and non-controllable expenditure for the year. The total expenditure was \$44,975.18, of which \$9,982.69 was controllable. The total liabilities in excess of assets is \$37,972.38, and to offset this the following is referred to:

"Fort William has over 27 miles of graded streets, more than 13 miles of wooden sidewalks, 2,400 feet of tile sewer and 15,800 feet of wooden sewers."

*Proceedings, Ontario County Council—January Session, 1897.* J. E. Fairwell, Clerk.*Auditors' Report—Township of Pelham.* The council by resolution ordered a copy to be provided for each ratepayer.

The following interesting letter from the township clerk, Mr. J. C. Crow, of Ridgeville, shows that in Pelham at least the books are thoroughly audited.

Clerk's Office, Township of Pelham,  
Ridgeville, April 6, 1897.

Editor MUNICIPAL WORLD.

Dear Sir,—In previous years the annual audit here has consisted merely in comparing a

financial statement drawn off beforehand by the treasurer, with the vouchers in his possession to see that they tallied. No examination of the accounts themselves nor even of the entries in the treasurers cash book was made, and hence the audit fell far short of what is required by section 263 Municipal Act. Last years auditors probably realized that they did not do their whole duty, as in their report they recommended that "the auditors in future have access to the minutes of the proceedings of the council and other records." This would seem to imply that I as clerk did not produce these minutes and records as I ought but the fact is I was never asked for them. This years council however by a special resolution ordered me to be present at the audit and I attended with all my papers and the auditors carefully went over the council proceedings of the whole year and audited and examined every resolution, by-law and entry therein that authorized payment of money, as well as every entry as to money from pound-keepers, sale of trees upon highways etc., coming in for the treasurer and I got them to initial every such entry to show in future that it passed the scrutiny of the auditors of 1897.

The auditors discarded all statements prepared by the treasurer and instead took his cash-book, examining each entry of cash paid out something like this :

1. Examination of the cheques to see that reeve authorized the payment of the amount entered in the cash-book.

2. Examination of the council minutes to see that council authorized reeve to issue cheques.

3. Examination of the account itself, to see that it was vouched for and legal and that it corresponded in amount with the cheque and the entry in treasurer's book.

4. Examination of cheque to see that it was properly endorsed or receipted.

All this did not make near as tedious a task as one might suppose, for they took each session of the council by itself, compared the accounts themselves with the motion ordering their payment and the cheque issued on strength of said motion with the entry in treasurer's book placing a check mark upon each to show that it was audited, thus when they had got through the minutes of the several sessions of the year, the treasurer's cash-book was audited in so far as payments went.

They carefully audited the collector's roll statement, requiring me as clerk to produce the by-law or other authority under which I levied each and every rate in that roll, even to the production of a certified statement taken from the road lists of 1896, showing the amount of unperformed statute labor returned to be put in the roll. The annual returns of the several pound-keepers made on blank forms got from THE MUNICIPAL WORLD were of material use to auditors in testing accuracy of the entries in treasurer's books, of money received from that source, although in some instances the returns were not in very intelligible shape.

The auditors did not overlook the requirements of the statute as to the examination of treasurer's bond, nor did they neglect to speak very frankly as to the absence in too many cases of properly itemized and certified accounts. As a result of their allusion to this irregularity, the council has adopted a standing rule which, if lived up to will obviate a recurrence of this fault ; this rule appears in your April issue.

The auditors also ventured to tread upon what some might call dangerous ground. This township has an invested school fund of \$17,500, the interest from which each half year (\$527.24) is apportioned among our schools, and the Pelham part only of the unions upon a basis of acreage. The auditors—though they do not just say so—think to distribute this income on a basis of acreage is illegal, and they deal with it in their report, they're contenting themselves with saying that it is inexpedient and unjust. As a result of their reference to the matter the largest school in the township (which happens to be a union with but 850 acres, as compared with some of the other sections whose area is

over 3,000 acres) has taken the matter up and is coming to council to ask an increase in area, and also that this income be apportioned upon a basis of attendance or some similar just method.

On the whole the work done by the new auditors has been much more thorough than at any previous time, and they were inspired to make this careful audit chiefly from reading your articles in THE WORLD from time to time, and especially the articles by Accountant Neff.

*Auditors' Report—Township of Elderslie.* W. W. Hogg, Treasurer.

The comprehensive manner in which the debenture accounts are referred to in this report shows that the books are kept in a very orderly and correct manner.

*Minutes, By-Laws and Auditors' Report—Township of Beverley.* W. McDonald, Clerk.

This is one of the few townships in the province in which the proceedings and by-laws are printed annually. The volume for 1896 covers over 110 pages, and contains a great deal of information that is never brought to the attention of ratepayers in other municipalities. Among the special statements are "Abstract of collector's roll in school sections," and the clerk's report as division registrar. This is addressed to the council, and contains interesting information compiled from returns received during the year.

*Merchants' Association Review.* Published monthly, at San Francisco, Cal., by the association for the purpose of improving municipal conditions in the city.

A resident of Dereham township was recently proceeded against at the instance of the county attorney for violation of the act re registration of vital statistics. He pleaded guilty, and was fined \$5 and costs, in all \$20.50. Division registrars should not hesitate to report all delinquents to the proper official, as directed by the act, and in that way bring this important duty prominently before the public.

Referring to the final report of the royal commission on vaccination issued last fall, the *Lancet* says : "The first point which stands out prominently is the absolute unanimity of the commission on the great question as to the protective influence of vaccination against small-pox. Not a single member of the commission, including those who represented the anti-vaccination party, can deny its influence."

Investigating 11,036 attacks of small-pox in English towns, they found that the small-pox rate of fatality on 2,297 unvaccinated was 35.6 per cent., whereas among the 8,739 vaccinated persons the fatality rate was only 5.2 per cent.; and under ten years of age the rate among the vaccinated was only 2.7 per cent.; as contrasted with 36.2 per cent. among the unvaccinated at the same age-period.