

EVERY Citizen is Interested in knowing how the Civic Administration is Dealing with the following and other Findings of the City's Outside Auditors :

RECOMMENDATION—1: THAT THE DEPARTMENTS OF THE COMPTROLLER AND THE TREASURER BE MERGED INTO ONE FINANCE DEPARTMENT UNDER ONE RESPONSIBLE HEAD.

The Citizens Research League considers of interest in this connection, as indicating the trend of British opinion, the following extract from Bateson's "Municipal Office Organization and Management"—a recognized authority :

"It is becoming increasingly recognized that the economical and efficient financial administration of the multifarious municipal enterprises and departments can only be effectively secured by the consolidation of the financial operations through a central finance office, controlled by an experienced and responsible head: It is universally recognized that an alteration in the law regarding the position of Chief Financial Officer has already been too long delayed."

RECOMMENDATION—2: THAT AN EFFICIENT AND INDEPENDENT INTERNAL AUDIT DEPARTMENT BE ORGANIZED, RESPONSIBLE DIRECT TO THE CITY COUNCIL.

On this point, the British Authority above quoted says:

"A municipal council with many ramifications of finance has generally a system of internal check or audit in operation. It is essential that the internal audit staff should not be mechanical in their work, but ever alert to the need of keen and intelligent supervision. Internal audit clerks should supply periodically (monthly) reports of their work in an approved form to the Chief Financial Officer."

RECOMMENDATION—3: THAT A PERIODICAL OUTSIDE AUDIT BE INSTITUTED.

Direct British Parliamentary attention has been given to this question as will be seen from the following additional extract :

"Perhaps there is no question relating to the financial operations of a municipal corporation which so much needs attention and statutory revision as does that relating to audit. The wonder is that such revision has been so long delayed, especially having regard to the recommendations of the Joint Select Committee of the House of Lords and the House of Commons in 1903—(relating to Audit of Municipal Corporations)."