statement, he will know that the system in the Assessor's and Tax Collector's department is good. If there is a discrepancy which the department has been unable to locate, he should report back to headquarters for instructions. The checking in this department is mechanical, but should be done at least monthly. The assistant delegated to this work should be capable of detail checking ad lib. and yet be versed sufficiently in municipal work to see that all adjustments in the assessment and tax rolls are duplicated in the general ledger of the treasury, and it is a good plan to hold one man entirely responsible for this work.

The next part of the work, also on income, will be from the utilities. Here again a man with capacity for checking ad lib is required. His duty should be so laid down as to consist of proving the accounts rendered and to see that payment thereof is properly accounted for. It will be found that it is a good plan to check off the meter readers' books with the treasury books sometimes, even though a good system of internal cross-checking is in vogue. With mechanical bookkeeping, all this work is a matter of the amount of detail to be performed, but experience shows that adjustments overlooked in the subsidiary books are a frequent cause of disparities between the controlling accounts and subsidiary records.

The proof of the general revenues requires more practical knowledge. For instance, it would never do for an auditor to certify to receipts for licenses without knowing that the fees collected are in accordance with the bylaws, or that receipts from sales of property were not in keeping with the terms of sale. So that the man made responsible for this part of the checking should know that it is just as necessary for him to see supporting evidence of correctness, in respect to income, as it is in respect of expenditure. He must see that fees turned in from all fee earning departments are in accordance with the bylaws, that fines levied are paid in as levied and so forth. To do this he must be supplied with information, which it is a good idea to reduce