

The Municipal World

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In the Interests of every department of the Municipal Institutions of Ontario.

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THE MUNICIPAL WORLD,

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ST. THOMAS, FEBRUARY 2, 1903.

Mr. Geo. F. Downie has been appointed clerk of the town of Palmerston, in the place of Mr. S. Caswell.

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We understand that a consolidation of the Municipal Act will be presented for consideration by the Legislature this year. This Act has not been consolidated for five years, and during that time it has become confused owing to the large number of amendments.

Statutes Wanted.

A Village Clerk writes: I would like to make one little suggestion i. e. that you endeavor to have the municipal clerks supplied with the Ontario Statutes. Every magistrate is furnished with the statutes as they are issued, while a municipal clerk who has daily need for referring to the Act must buy his copy or go without. An instance of the need of this is the muddle in the township of Melancthon, where through ignorance of the changes in the Act, some three members of the School Boards were elected to the Township Council and a new election will have to be held. In Amaranth one or two newly elected councillors are in the same predicament.

NOTE.—The order to the King's Printer, under which the Statutes are distributed, is dated 16th of August 1873 and includes "one copy for every municipal council for office use." These are forwarded, as issued, to the Clerks of the Peace, who will deliver them on application. In some counties, the County Clerk secures the Statutes from the Clerk of the Peace and forwards them to the local Clerks.—[Ed.]

Auditors Duties.

A most important duty of municipal auditors is the examination and audit of collector's rolls. This is usually neglected, and as a result there is no check on the clerks work or any assurance that special or other rates have been properly entered on the roll or that amount paid to treasurer is correct. For the information of auditors who may have this duty to perform for the first time, the following mode of procedure is suggested.

I. Compare the assessment roll with the collector's roll to see that the assessed values on which the rates are levied, are correctly entered.

II. In townships compare school section entries with the school section map, and in all municipalities with separate school supporters notice-book and prepare statement of valuations on which school rates should be levied.

III. Check all entries and additions on the roll.

IV. Verify the correctness of all rates and taxes levied by by-laws, proceedings of council, engineers drainage awards and certificates, statute labor lists, fenceviewers' awards, county treasurer's returns, treasurer's accounts, school board requisitions or other authority.

V. Prepare a statement, showing each general and special rate for which the collector is responsible.

VI. The collector's account with treasurer should be examined, and also settlement of roll which should be verified under oath and in accordance with sections 147 and 148 of the Assessment Act.

VII. Check the return to treasurer of unpaid taxes required by section 157 of the Assessment Act.

Unless there is evidence that the auditors for 1902 did their work properly, the auditors for this year will, in most cases, have to check the collector's roll and settlement for 1901. Very few collectors made their returns previous to the 1st of January last year.

It will also be necessary to check the roll for 1902, to make proper statement of assets, showing amount due from collector's roll, and for this purpose the roll should be procured from the collector if it is still in his hands.

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Every stub of the treasurer's receipt-book, and every document or roll audited should be properly stamped as required by the act of 1898. The treasurer should produce all vouchers, stubs, letters and letter-books, and it is the auditor's duty to verify all receipts from every source and see that they are entered in the cash-book.

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If any source of revenue has ceased to exist, or if the last payment has been

made on any special assessment, the auditors should make a statement to that effect in their report.

The treasurer's vouchers should be carefully examined to see that each payment was properly authorized and that a receipt is attached. When satisfactory and proper entries are found in the cash-book, the voucher should be stamped with the words audited and initialed. All checks, debentures and coupons should be similarly stamped.

The auditors should use their judgment in passing accounts.

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If auditors start with a correct balance at the first of the year; if they check properly all sources of revenue and also all payments, the balance they find must be a true one.

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When all entries in treasurer's books have been checked, each page should be stamped and initialed, and the page showing balance on hand signed by the auditors.

The report should refer to the condition of the treasurer's security, and also to insurance on corporation property.

The bank account, if practicable, should be kept in a chartered bank, and once a year at least, the auditors should check the balance with the manager or accountant of the bank.

It is very important that the auditors should make themselves familiar with the by-laws of the municipality, and it is incumbent upon them to make a special report of any payment made contrary to law.

The auditors should also see that the treasurer keeps the corporation funds separate from his own, and when possible makes his payments by cheque.

If the auditors think that improvement might be made in the system of passing accounts, the treasurer's books, or any other matters connected with the business of the municipality, they should so report. If the council declines to follow the recommendation, the auditors have done their duty and have no further responsibility.

There have been a good many enquiries in reference to the presence at the nomination meeting of both the mover and seconder of a nomination. When nominations were made verbally both had to be present. The only change was to have the nominations made in writing.

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Mr. R. G. Penson, late clerk of Port Carling, has been succeeded by Mr. Fred D. Stubbs, the treasurer.

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Mr. C. J. Mattice, counties treasurer of Stormont, Dundas and Glengarry, died last month.