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ST. THOMAS, JANUARY 2, 1899.

By Proclamation bearing date the 9th December last the village of Dunnville was erected into a town, on and after the first Monday in January, A. D. 1900.

The council of the town of Ingersoll purposes submitting a plebiscite to the ratepayers on the 1st of January, 1900, to determine whether or not the people are favorable to owning and operating the waterworks and electric light plants.

At the recent fall assizes held in Pembroke, one Corbett sued the town of Renfrew for damages, for injuries received by reason of his wagon striking against the top of a manhole which projected above the level of the street. The plaintiff was awarded judgment for \$300 and his costs of the action.

Mr. John Youngs, reeve of West Zorra, waited upon the county council of Oxford, at its December sittings to urge upon the members the advisability of memorializing the Ontario Legislature to abolish the office of tax collector, on the ground that such an official is a needless expense to rural municipalities.

At the November session of the council of the county of Lincoln considered the report of a committee appointed to report on the advisability of reducing the salaries of the gaol officials. After considerable discussion, a resolution to leave the salaries at their then figure was carried by a vote of 10 to 7. They also adopted a resolution to memorialize the Provincial Government to amend the Assessment Act, that telegraph, telephone, gas, waterworks, railway and electric railway property be assessed at the amount of money it represents to its owner and not on the scrap iron basis.

## 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 1899 did their work properly, the auditors for this year will, in most cases, have to check the collector's roll and settlement for 1898. Very few collectors made their returns previous to the 1st of January last year.

It will also be necessary to check the roll for 1899, 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.

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.

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 report to that effect in their report.

The treasurer's vouchers should be carefully examined to see that each payment was authorized by a proper authority 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.

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.

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 on 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 matter 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.

The qualification of an assessor should receive more consideration than is generally given to annual municipal appointments. His duties are defined by the Assessment Act, and no council has a right to direct him in the assessment of real or personal property. Upon the efficiency of his work a great deal depends, among other things, on a correct population return—the amount of the Legislative school grant; on a complete dog census—sufficient funds to pay for sheep killed, and a possible balance for the general funds; on the proper observance of the Assessment Act in reference to non resident lands—the payment of arrears of taxes; on the assessment of all manhood franchise voters and others—small accounts for the revision of the assessment rolls and voter lists.

The County Council will meet on 16th of January to take into consideration the final passing of the by-law governing the erection of a House of Industry.—Amherstburg Echo.