

Special Audit of Municipal Accounts.

The appointment of a provincial municipal auditor and the efficient manner in which he discharges the duties of his office, has had the effect of improving municipal treasurers accounts throughout the province. The special cash-books are a success and although the provincial auditor has not been able to make an inspection of the books of every municipal corporation, he will continue to devote a portion of each month to that work until all have been visited.

The number of special audits applied for has not been large.

These may be undertaken by the provincial auditor on his own motion, or at the request of any two members of a municipal council, and when a request is signed by thirty ratepayers of a municipality, he is required to make an inspection, examination or audit, and for this purpose he may recommend the appointment of an accountant familiar with municipal accounts to do the work. The person so appointed has the same authority as the provincial auditor. The expenses connected with a special audit have to be paid by the municipal corporation.

There are some municipalities, the affairs of which have not been in a satisfactory condition for years, owing to non-observance of the laws and inefficient representatives and officers. In these a special audit will place the responsibility where it belongs and clear the air of rumors and incriminating statements with which many of us become familiar at election time. The work of the clerk in the preparation of collectors rolls and returns of arrears of taxes and all other matters connected directly or indirectly with the financial business of the municipality would receive consideration, and the report in addition to a correct financial statement, should direct attention to all irregularities of procedure on the part of councils and officials, and recommend a proper business-system for the future guidance of all concerned.

The last annual report of the provincial auditor contains the following recommendations of general interest made in a special report on the accounts of the city St. Thomas.

1. That a plan in book-form of all property within the city limits, showing surveys, subdivisions, streets, lot numbers, measurements, etc., be procured for use of the assessor and city engineer.

2. That the list referred to in section 125 of the Registry Act be procured annually for the use of the assessor.

3. That the clerk prepare a separate school supporter's index-book as required by the Separate Schools Act.

4. That all records of courts of revision of the assessment roll and of appeals against local improvement assessments be kept in a book provided for that purpose, and that decisions given

in all appeals to the Judge is noted therein.

6. That a record of all arrears of taxes be kept as required by the Assessment Act, and that an account shall be opened in the ledger for arrears of taxes to include taxes returned by collector and percentage added yearly.

7. That the treasurer be required to keep on file the following returns or copies thereof :

(a) Collector's account of taxes remaining due on the roll.

(b) List of lands liable to be sold.

(c) List of occupied lands.

(d) Return of taxes on occupied lands.

8. That the clerk be required to keep on file the following returns or copies thereof :

(a) List of lands liable to be sold.

(b) Assessor's occupied return

(c) Return for taxes on occupied lands.

9. That the provisions of the Assessment Act in reference to sales of lands for arrears of taxes be observed.

10. That the attention of the board of police commissioners be directed to the necessity of requiring the chief of police to keep a book in which to enter all property coming into his possession from any source, and that a suitable place be provided in which to keep the same under lock and key.

11. That the city clerk be custodian of all insurance policies.

13. That a preliminary by-law be passed as provided in section 664 of the Municipal Act in reference to each local improvement work hereafter undertaken. That the by-law make provision for obtaining temporary advances from the bank, and that an agreement be made with the bank under section 672 of the said Act; a separate account opened for each work.

14. That all reports of committees adopted by the council be copied in a book to be kept for that purpose or bound in a suitable form for reference.

15. That the clerk be required to prepare an index of all by-laws, showing briefly the object of each by-law and whether obsolete, repealed or amended (and if so, how). That all by-laws at present in force and hereafter passed be copied in a book to be kept for that purpose.

19. That all monies received on corporation account shall be promptly deposited in a bank, and that withdrawals be made upon the signatures of mayor and treasurer, this to apply as well to all special or sinking funds.

21. That earnings of interest on all sinking funds shall be carried to the credit of their respective accounts through the cash-book, and deposits to credit of sinking funds shall be treated in like manner.

22. That a bill-book containing a proper record of all loans should be kept.

23. That the annual estimates, as finally passed upon by the council, should be incorporated in and become a part of the by-law striking the rate.

27. That the treasurer furnish the mayor with a monthly abstract statement of receipts and expenditures, said statement to show, cash in office, cash in bank, and cheques outstanding. That the mayor present the monthly statements at first session of council after they are received, for the information of the members.

30. That guarantee bonds be required in future from the treasurer and collector.

He Would Not Sign.

Mayor Gould, of Smith's Falls, resigned his seat rather than sign the contract for street lighting between the Corporation and the Smith's Falls Electric Power Co. The Mayor complained that the company had not been living up to their agreement in the light provided for the streets, and unless the company would give some guarantee that they would replace the present lamps with better ones he would not sign the contract. The company subsequently offered to replace the present open arc lights with enclosed 2000 c. p. arc lights by June 1st next. This was not satisfactory to the mayor, however and he resigned his seat. Councillor Barnes was asked to occupy the mayor's chair until after the election, and his first official act was to affix his signature to the contract between the Corporation and the Electric Power Company.

The Ward System.

The council of the town of Barrie will submit a by-law to the electors of that town on the 6th of January, inst., providing for the return to the ward system. The *Examiner* has the following to say on the subject :

"The council have decided to ask the ratepayers if they wish to return to the ward system. In so doing, we believe, they are taking a step quite uncalled for, as there has been no agitation or petition by the people for the change. The new system has not had a fair trial. If the present council do not think themselves capable of managing the town's affairs as well as the large council did, let them step down and out, and give the people a chance to put men there who will. The people believe that seven men should be able to look after the interests of Barrie as well as they do in other towns and cities. If they have not done so, blame it not on the system, but on the men. To return to the ward system would be a retrograde step, especially when the water and light departments will be placed in the hands of commissioners. The people have not asked for reversion, nor are they likely to vote for it on the council's recommendation.

When a woman goes away from home the letters she writes her husband are half to make him jealous of her and half to make him think she is jealous of him.