

# MUNICIPAL DEPARTMENT

## MUNICIPAL AND SCHOOL ACCOUNTS.

Hon. A. S. Hardy has introduced in the Ontario legislature an act to make better provisions for keeping and auditing municipal and school accounts. Some of the most important provisions of the bill are printed below :

The Lieutenant-Governor in Council may from time to time appoint for the purposes of this Act an officer to be known as "The Provincial Municipal Auditor."

It shall be the duty of the Provincial Municipal Auditor, subject to the approval of the Lieutenant Governor in Council, from time to time to frame rules respecting the following matters, namely:—The number and form of books of account to be kept by the treasurers of county, township, town and village municipalities respectively, the system of book-keeping to be adopted by all municipal treasurers, or by the treasurers of any class of municipalities, and by the treasurers of all or of any class of school boards; the manner in which books of account, vouchers, receipts, moneys and securities of municipalities and school boards shall be kept; the audit and examination of accounts and moneys of municipal corporations and of school moneys by municipal and school auditors respectively, or by the Provincial Municipal Auditor, or by any person appointed by him for that purpose.

The rules so made shall after approval by the Lieutenant-Governor in Council and publication in the Ontario Gazette, have the force of law, and any officer of a municipal corporation guilty of any wilful act or omission in contravention of such rules, in addition to any other penalty provided by law, shall upon conviction before two or more justices of the peace, be liable to a penalty of not more than \$100, nor less than \$20 and cost, and shall be disqualified for the period of two years thereafter from holding any municipal office.

In order that municipal accounts may be kept correctly and according to a uniform method, the said Auditor shall prepare a book or sets of books of account upon a proper system for use by county, township, town and village corporations respectively; and he shall submit the said books to the Lieutenant-Governor in Council for approval.

The said auditor when directed by and subject to the approval of the Lieutenant-Governor in Council as aforesaid shall also from time to time prepare books of account upon a simple and uniform system of bookkeeping for use by the various school boards throughout the province.

The council of each of the said municipalities and each of the said school boards, shall procure the book or books prescribed for their respective municipality or board, and shall keep the accounts of the municipality or board therein, and

in accordance with the system provided thereby, and any municipality aforesaid which refuses or neglects so to do, shall be liable to the penalty of \$200 for every month it may be in default.

In case there is no prospect of the publication of said books or of any one or more of them by some responsible publisher, the Auditor may call for tenders for their publication, and with the approval of the Lieutenant-Governor in Council, may arrange for such publication and for the sale thereof, and in order that said books may be supplied to the public at a reasonable cost, may, with the like approval, fix the price at which the same shall be sold.

The Provincial Municipal Auditor may at any time on his own motion, or whenever requested by any member of a municipal council, if directed by the Lieutenant-Governor in Council, or when required by a requisition in writing signed by thirty ratepayers resident in the municipality he shall make a full audit, inspection and examination of the books, accounts, vouchers and moneys of any municipal corporation in the hands of the treasurer or collector thereof.

The said Auditor upon any such audit, examination or inspection may require the treasurer, collector or auditor of any municipality or school board, or any other person to appear and give evidence on oath, and for this purpose shall have the same power to summons such officers or other persons to attend as witnesses, to enforce their attendance, and to compel them to produce books and documents and to give evidence as any judge or court has in civil cases, and the officers of all municipalities and school boards shall as often as required by the said Auditor produce all books and documents required to be kept by them, at the treasurer's office for examination and inspection.

The Provincial Municipal Auditor or any other person making an audit, inspection or examination under this Act, shall report thereon to the council of the municipality, and to the Lieutenant-Governor, and shall in such report make such recommendations as may seem to him to be necessary to carry out the provisions of this Act and The Municipal Act and the School Laws as regards the keeping of the books and accounts of the municipality or board, and so as best to secure the moneys and assets of the said corporation.

Whenever the said Auditor personally

conducts an audit, inquiry, inspection or examination under this act, the fees and expenses to be allowed therefor shall be determined and certified by the Attorney-General or other Minister, and shall become a debt due to the Crown from the municipality, and in default of payment thereof the Provincial Treasurer may deduct the same from any moneys payable to the municipality by the province.

Whenever such audit, inquiry, inspection, or examination is conducted by any person other than the said Auditor, the fees and expenses to be allowed for the same shall be determined by the Auditor subject to the approval of the Attorney-General or other Minister, and shall thenceforth become a debt due such persons by the municipal corporation, and shall be payable within three months after demand thereof at the office of the treasurer of the municipality.

The said Auditor shall not receive from any municipal corporation, or from any officer thereof, any fees or other remuneration for service rendered by him in the fulfilment of the duties of his office under this Act, and in lieu of all other fees, emoluments or expense he shall be paid out of the consolidated revenue fund such salary per annum as shall from time to time be provided by the Legislature, and reasonable travelling and other expenses.

The said Auditor shall annually prepare and present to the Lieutenant-Governor a report showing the number and character of the investigations made by him or under his direction during the preceding year, and also as to any changes in the law or in the rules made under this Act which he may consider advisable.

The manager in charge of the bank in which municipal or school board funds are deposited shall make a true statement of the funds in the bank at any time desired.

The treasurer of every municipality and school board shall keep the moneys held by him as such treasurer entirely separate from his own moneys, and in depositing any moneys of the municipality or board in any bank or company he shall deposit the same to a separate account kept in his name as treasurer of the municipality or school board under some designation that will show the account to be an account of the money of such municipality or school board.

Mr. John Beattie, Clerk of the county of Wellington for 20 years, died at Fergus on Sunday last.

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