

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.

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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 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.

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The value of the security given by the treasurer and collector is a subject which every council and their auditors should consider. The security offered and accepted in the majority of cases is a bond, signed by the personal friends of the officers giving the same, and owing to the small salaries usually paid no one, unless he can induce a number of his friends to sign the bond, can hold the office. When friends sign a bond they believe they are doing a favor, and while that may be the case, the real benefit is derived by the corporation. Security, like insurance, is worth a reasonable percentage per annum. There is no good reason why councils should not pay for guarantee security for their officials. Corporations doing business in a business way never think of requiring any of their employees to give security without paying them therefor. The Municipal Act pro-

vides that councils may accept bonds or policies, from guarantee companies from any officers of the corporation, the rate charged depends upon very largely on the way that the business is conducted, and the financial position of the treasurer. The security would, in all cases, be absolutely safe, and these most responsible offices could be filled by the most trustworthy members of the community, who believe in the proverb, "Go no man's security." Auditors are required to report on the condition and value of the securities given by the treasurer, and to show what cash balance, if any, was due from the treasurer to the municipality from the date of the audit, and where such balance is deposited, and what security exists that the same will be available when required for the purpose of the municipality.

Contested Elections.

RECOUNT.

Section 188 requires the clerk to retain for one month all the ballot-papers received by him or furnished to him by deputy returning officers. Section 189 provides for the inspection of ballot-papers on the order of a court or judge. An application for a recount must be made within 14 days from the time when the ballot papers are received by the clerk. Sub-section 3 of section 189. In computing the 14 days, the day on which the clerk receives the ballots is not counted. Sub-section 4 requires that the applicant shall deposit \$25 with the clerk of the county court, as security for payment of costs.

Quo Warranto PROCEEDINGS.

An application for a recount does not destroy or prevent the remedy by *quo warranto* or otherwise. Sub-section 9 of section 189. Proceedings in the nature of *quo warranto* to contest the validity of an election must be commenced within six weeks after an election, or within one month after acceptance of office by the person elected. Section 220 (1) of the Municipal Act. Any candidate at the election, or any elector who gave or tendered his vote, or in case of an election by acclamation, any elector entitled to vote at a municipal election may be the relator to take these proceedings. Section 219 (1). Jurisdiction to try contested elections is conferred upon a judge of the High Court, the Senior or officiating judge of the county court in which the election took place, or the Master in Chambers.

DISCLAIMERS.

Section 238 enables a person whose election is complained of (unless such election is complained of on the ground of corrupt practices on the part of such person) within one week after service on him of the notice of motion to disclaim his right to the seat. The person disclaiming must be careful that the disclaimer is in the exact form prescribed by section 238 and that it is addressed properly and delivered to the person named in the section, otherwise the disclaimer may be

regarded by the court as a nullity.

Section 239 provides that the disclaimer, or the envelope containing the same, shall be endorsed on the outside thereof with the word "disclaimer," and shall be registered at the post-office where it is mailed. Section 240 provides for a disclaimer where there has been a contested election at any time after the election and before the election is complained of. This disclaimer must be in the form provided, signed by the person disclaiming and delivered to the clerk of the municipality. Section 241 declares that such disclaimer shall relieve the party making it from all liability to costs. Care ought to be taken that the disclaimer is in proper form, signed and delivered to the clerk, as the statute provides, because if a person does not disclaim his right to the seat in the manner provided by the act he cannot claim relief from costs. It will therefore be seen how important it is to comply strictly with the law.

Sinclair vs. Township of Whitby.

Judgment for the plaintiff for \$5 damages and costs on high court scale has been given in the suit of John Sinclair vs. the Township of Whitby, brought to recover damages for the flooding of his land. Also an injunction restraining the defendants from causing to flow upon plaintiff's lands by means of the culvert in question any surface water collected by them, which would not otherwise come upon him. So much of the costs as is applicable to the claim for damages to the land upon the west side of the railway is to be taxed to the defendants and set off.

Homewood vs. City of Hamilton.

Judgment in action tried at Hamilton brought to recover damages for injuries sustained by plaintiff, who while walking along the south side of Market Square, stepping toward a doorway leading into the premises of the third party, Hughes, struck his toe against the step or doorsill, and stumbling back, fell into an area or opening in the sidewalk used by Hughes, by permission of defendants, for putting beer, etc., into his cellar. Held, that the third party had not been negligent, and so defendants had not, and that plaintiff by the exercise of such care as was incumbent upon him to use owing to his defective vision could have avoided the accident. See *Davenport vs. Ruckman*, 3 N. Y., 568. Action dismissed with costs and also the claim of defendants against the third party. Costs of third party to be paid by defendants.

County Councils are required to hold their first meeting on the fourth Tuesday in January, which will, this year, be the 22nd. Their first duty is the election of Warden. The voting will be open, the system of ballot voting having been done away with in the year 1899.