

Accounting Work of the Toronto Board of Education

Great improvements have been made in the financial reports of the Board of Education during recent years. These reflect improvements in the accounting system. The Bureau has not gone into the details of the system, as these will no doubt be considerably modified from time to time by the accounting staff, under the supervision of the Business Administrator and on the advice of the City Auditor who reports periodically on the accounts of the Board.

The Bureau retained the services of Mr. Frank G. Short, C.A., to write a report on the general features of the accounting system.

The outstanding features which need correction are:

- 1—The existing separation into two divisions of what should be a unified accounting system;
- 2—The insufficiency of the accounting control of prices and of stores; and
- 3—The performance of accounting functions by the Purchasing and Supplies Department.

The following paragraphs are quoted from his report:

"History of Installation.

The accounting system at present in use was installed by Mr. H. C. Morley, who acted under the direction of the City Auditor. It dates from 1st January, 1917. Mr. Morley discontinued his relations with the Board in June, 1918, after the Board had failed to take action on a report recommending certain changes in organization. Since that time Mr. N. H. Bilbrough has been chiefly responsible for further improvements in the accounting methods."

"System Incomplete.

Those portions of the accounting system which have been designed by either Mr. Morley or Mr. Bilbrough are, on the whole, well designed to meet the requirements of the Board. Nevertheless, I doubt if any of the persons responsible for the installation of the accounting system would claim that it had ever been completed. There are still some very important sections of the accounts (some of which are covered in this report) which have not as yet had the attention they deserve."