

council may require an estimate of the expenses of the schools under their charge for the twelve months next following the date of such application. The council is entitled to know the purposes for which the money is required by the trustees, and is, by section 110, bound to levy the amount necessary for defraying the legitimate expenses of the school.

2. The council, by section 8 of chapter 57 of the Act of 1895, must pay the money to the treasurer of the Public School Board from time to time, as may be required by the board for teacher's salaries and other expenses.

3. Yes.

#### Local Boards of Health.

The amendment to Public Health Act passed at last session of the Legislature is of special interest to municipal councils this year. Members of the local boards are now to be appointed for a term of years.

The amendment repeals section 39 of the Public Health Act and substitutes a new section therefor, which provides that in townships, villages and towns under 4,000 the local boards of health shall be composed of the reeve or mayor, clerk and three ratepayers, appointed for one, two and three years, respectively, retiring in rotation same as school trustees. One ratepayer to be appointed each year for a term of three years. In cities and towns with over 4,000 population, the local board of health shall consist of the mayor and six ratepayers, two of whom are to be appointed for three years, two for two years and two for one year. The retiring members to be replaced by two members appointed for three years.

Every care should be taken to appoint the best men available members of the Board of Health.

They are entrusted with unlimited authority whenever contagious diseases exist, and may have to direct the expenditure of large sums of money to protect the health and business interests of their municipality.

An appointment as member of a Board of Health should be considered one of the highest honors a municipal council can confer. The Legislature, recognizing the importance of their duties, have decided that in future the boards shall be composed of a majority of experienced members.

Judgment has recently been given in the case entered by the Township of Logan against the Mitchell medical health officer, the Board of Health and corporation, to recover money which plaintiffs were obliged to pay, as they alleged, by reason of defendants (other than the corporation) having wrongfully sent from Mitchell into Logan one Seebach, from Chicago, who was infected with small-pox.

Judgment for plaintiff for \$700 damages, with full costs of action against the defendants, Davis, Christie, Murphy and Taylor, members of the Board of Health.

Action dismissed against the town of Mitchell, with such costs as may be taxable to them over and above the costs incurred by the other defendants; and the action dismissed against defendant Hurlburt, medical health officer, without costs."

#### Auditors.

Every council is required, at its first meeting thereof, to appoint two auditors, one of whom shall be such person as the head of the council nominates, but no one who directly or indirectly has had, during the year preceding his appointment, any interest in any contract or employment with the corporation—except as auditor, shall be appointed auditor—when a county auditor refuses or is unable to act, the warden is authorized to appoint another person to act in his stead.

The auditing of the municipal accounts is a farce in many municipalities. In almost every case where a special investigation was resorted to, and no matter what errors or irregularities have been discovered, the accounts are always certified to and found correct. The deficits brought to light in many municipalities should impress upon members of municipal councils that too much care cannot be taken in appointing capable men to perform these duties. That a man should be successful in business, a competent bookkeeper in the ordinary sense of the term, an accountant, a ward politician, or that he previously has acted as auditor, does not qualify him to make a thorough audit of the books of a municipal treasurer, unless, in addition thereto, he is thoroughly acquainted with the law relating to financial matters and with the affairs of the municipality, the books of whose treasurer he is called upon to audit.

The reason for this is that in many municipalities the books are not properly kept, and if placed in the hands of an expert accountant unacquainted with municipal finance, he would make a very different report from an auditor who knew what he expected to find or should find in the audit of the treasurer's books. In some cases it is necessary to re-write the books in order to make an intelligent report. A happy combination in auditors is an expert accountant and a man thoroughly posted in the business of the municipality. We would recommend councils to consider this as the only way to secure a thorough business-like audit, and a report that every one can rely on.

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Auditors should make themselves thoroughly conversant with the provisions of the Municipal Act referring to their duties and with the proceedings and by-laws of the council authorizing the disbursement of public funds.

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A careful investigation of debenture by-laws and accounts is an important duty.

A special report should be made, showing errors found in sinking funds and balances.

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The auditors should see that every treasurer keeps the moneys of the municipality separate as far as practicable from his own money, and that he deposits the same to a separate account kept in his name as treasurer, or in some other designation that shows the account to be an account of the money of the municipality. The balance of cash on hand and in the bank must be carefully verified.

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Collectors' rolls and returns, tile drainage accounts, ditches and watercourses accounts, and, in counties, non-resident tax payments must not be overlooked.

#### Certificates to County Council.

No reeve or deputy-reeve is allowed to take his seat in the County Council until he has filed with the County Clerk a certificate under the hand of the clerk and seal of the municipal corporation that he has been duly elected, and has made the necessary declarations as such deputy-reeve. In the case of each deputy-reeve a declaration of the clerk or other person having a legal custody of the last revised voters' list of the municipality which he represents must also be filed with the certificate of appointment, to show that the list contains names sufficient to entitle the municipality to be represented by a deputy-reeve or reeves. The section (66 Consolidated Municipal Act) is positive. The County Clerk may reject a certificate not in proper form.

It is advisable in all cases to have the certificates and declarations prepared in duplicate by the clerks of the local municipalities; one copy to be mailed to the County Clerk and the other to be handed to the reeves and deputy-reeves to be taken by them to the County Clerk at the first meeting of the Council. This precaution is necessary because very often papers mailed fail to reach their destination, and on the other hand members of County Councils sometimes forget to bring their certificates with them. In order to insure the proper form of certificates, we would suggest that the County Clerk be instructed to have them printed and distributed to the local municipalities.

Judge Woods, of Perth, in concluding his judgment on appeal from frontage assessments, reported in THE WORLD for December, stated: I hope I may be permitted to add that by-laws of the city should not be signed by city officials and sealed with the corporation seal, with blanks filled up with very important figures, in lead pencil, which can easily be erased with a piece of rubber and other figures substituted, and the salary of the person appointed to do duty under the by-law left blank altogether.