

Owing to the fact that accounts are not rendered and filed for work done in divisions for gravel and other material purchased, it is not possible to give a statement of outstanding liabilities.

RESULT OF THIS AUDIT

A ledger has been provided, the accounts as on Dec. 31st, 1914, opened and the Treasurer instructed how to continue the work in the future.

The manner in which the Statute Labor has been conducted in the Township has been pointed out to the officials and Council, as well as other affairs of the Township which were not properly conducted.

A By-law was passed Aug. 4, 1915, imposing 5 per cent. on all unpaid taxes on Dec. 15th each year.

A By-law book has been procured in which the Clerk is to transcribe the Township by-laws of past years and keep it written up as new By-laws are passed.

Award drain expenditures not collected from ratepayers and the County of Middlesex in connection with County roads will be placed on 1915 roll or collected.

County road expenditures as shown in statement attached as sworn to by the Commissioners who had the work done, should be recovered from the County of Middlesex.

When collection is made by the Council of items exclusive of costs in connection with law suits drawn to their attention in the attached statements, the Township will recover more than the cost of this audit besides having their books put in proper shape.

RECOMMENDATIONS

That the Treasurer be provided with a safe or some other means of keeping the books, vouchers and documents, where they will be less liable to be destroyed by fire.

That the Ledger and Journal provided be used in future to record the transactions of the Township.

That all By-laws be written in the book now provided for that purpose.

That the Tax Roll be returned in future as required by the Act.

That the Statute Labor By-law be enforced and that all the Pathmasters make proper declaration when returning the lists.

That Commissioners of divisions limit their expenditures in their division to the amount of appropriations recorded in the minutes of the Council.

That the Council take proceedings to collect the amounts due the Township as shown in this report.

That the remuneration of members of the Council be fixed by By-law.

That the minutes record the authority of members of the Council to expend money in any way which is not covered by their appropriation.

That such further duties imposed on the officials as recommended in this report be considered when fixing their remuneration.