

**Ontario Drainage Commission.**

The Ontario Legislature, at its last session, appointed a Drainage Commission, composed of:

J. B. Rankin, barrister, Chatham, chairman; B. M. Britton, drainage referee, Kingston; W. D. Balfour, M. P. P., Amherstburg; W. M. McGeorge, P. L. S., Chatham; Robert Lamarsh, ex-reeve, Mersea, Leamington; Archibald McIntyre, ex-reeve Brooke, Sarnia.

All of the commission are men who have had experience in drainage matters, and were selected on account of their special fitness for discharging, in an efficient manner, the duties of Drainage Commissioners. The commission is to enquire into the working of Drainage Laws, with a view of pointing out defects and suggesting such amendments and improvements as they may consider necessary.

The commission has power to summon witnesses and require them to give evidence on oath, orally or in writing, as to their knowledge of the workings of the Drainage Laws. At the conclusion of their inquiry they will make a full report to the Lieutenant Governor in reference to said laws, and the evidence taken concerning the same meetings of the commissioners have been already held at Chatham, Windsor, Wallaceburg and Ridgetown. The witness examined have been principally officers of municipalities, whose

opinions are the best that can be obtained as to the practical working of the laws in question.

Mr. E. J. Scully, of Windsor, occupies the position of Honorable Secretary to the Commission.

**Auditors Duties.**

The Municipal Act, Sec. 263, defines the duties of Auditors as follows:—"The Auditors shall examine and report upon all accounts affecting the Corporation or relating to any matter under its control or within its jurisdiction for the year ending 31st December preceding their appointment. The time required to make an audit depends on the size, population and business of the municipality and the way the Treasurer's books are kept. Auditors should be furnished with all the details of the transactions of the Corporation; these should be found in the minutes of the proceedings of the council and papers filed during the year.

The vouchers should all be carefully examined and compared with the entries in the Treasurer's books. The essentials of a voucher are:

1. That it should give information as to whom and the purpose for which it was issued.
2. That it should be signed by some one duly authorized by the council, except in the case of special payments which are provided for by a by-law or statute. Auditors should in every case be satisfied that the council had authority to issue the order paid by the Treasurer, and where no statutory or other proper authority can be found to make a special report to the council as a payment made contrary to law. Where the Auditors are competent accountants suggestions as to desirable changes in Treasurer's method of book-keeping should be included in report to the council.

Particular attention should be paid to the entries in journal and ledger. Entries in the journal should explain themselves, and the different amounts in ledger should show the exact standing

of the municipality as to assets and liabilities at end of year. Where the Auditors are not satisfied in every particular as to correctness of their report they should refer doubtful points to an expert, and every intelligent member of a municipal council should encourage Auditors to make a thorough audit. Often the salary of the auditor is not sufficient to pay him for one half the time occupied, but this should not have any influence as the Declaration required to be made by all Auditors before commencing their duties reads "that I will faithfully perform the duties of such office according to the best of my judgment and ability."

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Crown Attorney Raymond, of county of Welland, died recently aged 81 years. He had held the position for about 30 years.

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