detail into the cash book, and see that payments on arrears are properly dissected from receipts on current taxes. If the totals in the two books agree, the following proof of the correctness of the tax roll may be applied:

Taxes unpaid at the end of previous year,
plus penalties added,
less taxes collected and cancelled,
equals taxes uncollected,

and that portion of the prescribed statement referring thereto may be filled in.

When this has been done, the auditor had better prove by all the means available, the correctness or otherwise of the various items shown in the books as receipts.

First, he will check all general receipts into the cash book and verify as far as possible their correctness with the records of their source, on the following lines:

License receipts must agree with the license book.
Dog tax receipts must agree with the dog tax book.
Poll tax receipts must agree with the Poll tax book.
Scales receipts must agree with the scales books.

and so on. Incidentally, the auditor should satisfy himself that the licenses charged agree with the fees set out in the by-laws. No officer of the town has power to vary these charges. All receipts will now have been checked, and a general test of the treasurer's cash can be applied as under

Cash on hand at end of previous year,
added to total receipts during year,
Less deposits,
Equals cash on hand.

The cash should be verified by adding receipts between the end of the year and the date of the audit, and proving it up to that date.

It is better always to complete the receipts portion of the work before tackling the expenditures, and consequently the postings of receipts to the ledger should be checked at this stage.

The auditor will, of course, know that he is expected to initial everything he verifies as he goes along.

It is rather a difficult matter to say which portion of the