

missioners and the Electrical Superintendent. There should be no bad debts on water accounts in theory, because water rates may attach to the property, but there always are in practice, and they should always be passed on in the same manner as for electric light. In short, the auditor should see that the treasurer cancels no accruing revenues on his own authority.

To sum up, it may be said that it is the duty of the auditor to see that all revenues accruing to the city are set up correctly according to the authority by which they accrue, and once they are set up, to see that no reduction is made except by competent authority. If this is done, the receipts will be quite easy to prove.

Although the general public has a vague idea that the main functions of an auditor are the proving of cash and passing expenditure, those who know, feel that the proper supervision of income is equally, if not more important. Careless supervision of incoming revenues can be responsible for tremendous losses to municipal corporations, as has been proved time and time again. It is impossible in a short work to give the multifarious devices employed to escape paying just liabilities to municipal corporations, nor is it intended to try to do so, but the auditor can render a great public service by demanding proof that every effort has been made to secure the payment to the city of what is its just due.

Coming to the vouching of expenditure, this varies considerably to the system in operation. If a pre-audit is conducted or if there is a comptroller's department, it is possible that very little else but a balance sheet audit is necessary.

We have dealt with the general requirements of a pre-audit, and will assume this work to have been digested by the reader and that we can proceed to the post audit. Whether the pre-audit is part of the duties of a city official or of a member of his own staff makes little difference. The post audit will assume the work of the pre-auditor to be correct.