

The Union of Canadian Municipalities

By invitation of His Worship the Mayor and the City Council of London, Ont., the fourth annual convention of the Union of Canadian Municipalities will be held at the City Hall, London, on the 20th, 21st and 22nd of September. A large and influential gathering of municipal representatives is expected. Every Canadian municipal council is invited to send a delegation of one or more persons.

During the past year this powerful Association has done important work in the various forms of the municipal campaign carried on by it in Parliament and the Legislatures, securing the reform of much lax legislation, and defeating many obnoxious schemes.

The Union was established at the first convention, held in the City Hall, Toronto, in August, 1901, its object being co-operation for the advancement of all municipal interests, especially legislative self-protection. Annual conventions have since been held at Montreal and Ottawa with very satisfactory results. During the past year the Association has won many further expressions of approval of its practical work for the protection and information of municipalities, affording a common rallying-point of great practical value, as well as a means of exchange of mutual ideas. The smaller municipalities have been benefited as well as the larger. The membership roll includes most of the principal cities of the Dominion and numerous smaller municipalities from Halifax to Vancouver.

It will be an advantage to join, and, if possible, send a delegation; the backing and experience of sister municipalities may be of great use.

Any subject suitable for discussion may be brought forward by a delegate, but previous notice should be given when possible. The following are now on the list:

The Aims and Accomplished Work of the Union of Canadian Municipalities.

Provincial Rights in Municipal Legislation.

American Progress in Municipal Affairs.

What Utilities Should a Municipality Own?

Municipal Charters.

Water Supply and Filtration.

Level Crossings and Good Roads.
Municipal Progress in the Various Provinces.
Town Improvements and Embellishment.
Public Lighting Systems.
Drainage and Sewage Problems.

The following preliminary programme has been issued for the guidance of delegates:

Tuesday, 20th September:

2.00 p. m.—Reception of delegates, who will present credentials and register at headquarters, City Hall.

3.00 p. m.—Convention opens. Address of welcome by His Worship the Mayor of London, Adam Beck, Esq., 1st Vice-President for the Province of Ontario. Reply by Pres. Cook, ex-Mayor of Ottawa. Presidential address.

8.00 p. m.—Convention continues. Report of the Honorary Secretary-Treasurer, W. D. Lighthall, Esq., ex-Mayor of Westmount.

Wednesday, 21st September:

9.00 a. m.—Executive meeting.

10.00 a. m.—Convention continues. Reports, resolutions and discussions.

2.30 p. m.—Convention continues.

8.00 p. m.—Address on "Special Civic Charters in Canada," by S. Morley Wickett, Esq., Ph.D., Toronto. Discussion. Resolutions. Revise railway certificates.

Thursday, 22nd September:

10.00 a. m.—Convention continues. Unfinished business. Election of officers. Next place of meeting.

2.00 p. m.—The Reception Committee of the City Council will conduct the officers and delegates on a drive around the city and a special trip to "Springbank," by electric cars, where they will be entertained at luncheon.

8.00 p. m.—General discussion. Exchange of views, votes of thanks, etc. Closing proceedings.

Special railway rates have been secured for delegates, and hotel accommodation can be obtained in advance when requested. Further information may be obtained from the Secretary, W. D. Lighthall, M.A., of Montreal.

Municipal Accounts

Every now and then items of news reach the public which go to show how very defective are the methods of book-keeping carried on by municipal treasurers and the methods of checking adopted by municipal auditors. Not all municipalities, however, are so fortunate as the Township of Tilbury West, the council of which recently petitioned the Ontario Government for an investigation of its accounts that had fallen into a state of confusion. The special auditor appointed in response to this request found that there should be an addition of \$11,000 to the township's assets, and that the council will be able to do for three or four years without levying either a township or county rate, the accumulated fund being quite sufficient for their purposes for that length of time. The confusion in this case was clearly due, not to dishonesty, but to bad book-keeping and bad auditing.

Years ago, in response to such requests from municipal councils, it was the custom to appoint special commissioners to take evidence and require the production of documents. Sometimes dishonesty was unearthed, but more frequently only incompetence or carelessness. In the aggregate the cost of this system was considerable,

and not even the petitioning municipalities were put in a materially better position. The educative effect of such *pro re nata* investigations was practically nil. Quite naturally it occurred to the Legislature that it would be better and not more costly to provide for the appointment of a "municipal auditor," whose business it would be not merely to perform special audits where these are desired, but to inspect systems of municipal book-keeping without having irregularities to inquire into.

One benefit resulting from this reform is a falling off in the number of investigations and a like reduction of expense to the municipalities. Another and more important one is the education of municipal officials up to more trustworthy ways of keeping their records of all sorts. Special forms of accounts have been devised and inculcated, and methods of more efficient checking have been explained to inexpert auditors. The purpose kept steadily in view and effectively adhered to is analogous to the aim in the inspection of the accounts of insurance companies and those of division courts. In both of these latter cases valuable protection has been guaranteed to the public, and of the Provincial municipal audit department the same thing may now be said.—*Globe*.