

The duties of municipal auditors, as laid down by the Municipal Act, may be summarized as follows: To examine and report upon all accounts affecting the corporation for the year ending 31st December, previous to their appointment.

To prepare in duplicate an abstract and also a detailed statement of the receipts and expenditures, and the assets and liabilities of the corporation; make a report on all accounts audited by them, and a special report of any expenditure made contrary to law.

To make a report upon the condition and value of the securities given by the treasurer, showing the cash balance due from him to the municipality, and where it is deposited.

The report of the auditors is finally audited by the council. These are the duties as laid down by the statute: The first one, viz., "To examine and report upon all accounts affecting the corporation," covers a very wide field. First, there is the examination of the receipts, to be satisfied that the treasurer has collected all moneys the corporation was entitled to, and that he has included all in his accounts. Then there is the examination of each payment, to see that there is a properly-vouched-for bill, that the service was authorized, and a legal one, that the payment was authorized and properly receipted for either upon the bill, or by endorsement of the cheque given in payment.

The balance of cash on hand and in bank must be carefully verified. In one municipality whose affairs I examined, the auditors only audited the bank vouchers to see that the money was paid and did not examine the authority for payment. In another this method was reversed, and they only examined the commissioners' orders for payment and did not check the bank account or bank vouchers.

Great care should be taken to see that all special levies have gone to the credit of their proper accounts, as they are in the nature of trusts. Particular attention should be given to the condition of sinking funds, of debts due to the municipality, of the debenture debts and every local improvement or special account which may be current. The original calculations, footings and recapitulation of the collector's roll and the amounts marked paid, should be carefully checked and the balance unpaid compared with the treasurer's accounts. It frequently happens that errors occur between the two officials. The taxes returned to the county treasurer for collection shall also be verified either by a visit to his office or by correspondence. This last item, of course, only refers to townships and villages.

The preparation of the statements which are required is a duty which will be carried out varying with degrees of clearness, according to the skill and judgment of the auditors.

QUESTION DRAWER

SUBSCRIBERS only are entitled to opinions through the paper on all questions submitted if they pertain to municipal matters. Write each question on a separate paper on one side only. When submitting questions, state as briefly as possible all the facts, as many received do not contain sufficient information to enable us to give a satisfactory answer.—Ed.

VILLAGE CLERK.—1. Re town clerk's question in your issue of 1st December allow me to ask how he is clerk of a town, if population is only 1157?

2. Further would draw attention to the reply in which you say only one tavern or shop license can be granted.

After reading on page 913 of Harrison's Municipal Manual 1889, foot note N. to section 32 of the Liquor License Act, I consider one license only, either tavern or shop wrong and illegal.

1. It is probable the town had the requisite number of inhabitants when it became incorporated as a town, and the population has, no doubt, since decreased.

2. Although it would seem that the sections of the Liquor License Act referred to, gives the council the power to reduce the number of shop and tavern licenses within the statutory limits, indefinitely, the courts have limited this power in construing the said sections and held by-laws reducing the number of tavern or shop licenses to one, bad, on the ground that they are in effect prohibitory, and tend to create a monopoly, and are therefore contrary to public policy.

E. G. R.—At a sale of land for taxes, the township bought some lots.

1. In selling them again, must the sale be a public one, or can they be disposed of privately by the council?

2. What kind of deed must the council give to the purchaser, a common deed, or one similar to the treasurer's deed?

1. We are of opinion that the council can dispose of the land either by public or private sale, as they may deem most advantageous; keeping in view, however, the original owner's right to redeem within a year from the date of the sale by the county treasurer.

2. An ordinary deed, covenanting only as to the acts of the council while owners, would be sufficient.

F. N. M.—Does the general school rate as provided for in section 109 of the Public School Act, 1891, include ratepayers who are outside school sections and otherwise exempt?

The general rate provided for by section 109 of the Public Schools Act, 1891, is to be levied and collected by assessment upon the taxable property of the public school supporters of the whole township; therefore, if the ratepayers mentioned are not supporters of a public school, they are not liable for their share of the general rate.

J. T. C.—Who is supposed to pay for polling booths used at provincial election—the municipal council or province.

Schedule B of the Election Act, chap. 9, R. S. O., provides that for each polling booth, the actual cost, not exceeding four dollars, is to be paid by the township treasurer on the order of the deputy-returning officer, unless the township council provide polling places at their own expense.

COUNCILLOR.—Is it legal for a township council to refund school taxes to a ratepayer whose residence is over three miles from the school house in his section, and whose children attend school in another municipality.

Yes. It is probable that the trustees of the school section to the school of which the ratepayer referred to sends his children, require him to pay such fees to them as have been mutually agreed on between them as provided in section 172 of the Public Schools Act, 1891.

RLAY.—What mode of procedure is required to have a council legalize a road deviation necessary for the outlet of the residents in another municipality.

The two townships concerned, refuse to be held responsible for repairs or damage; the one, because the said deviation is not in their jurisdiction; the other, because they were not asked to legalize the road when first made.

The above road was built with grants from two counties.

Our correspondent does not state under the supervision of which municipality the road deviation was constructed. If in making the grants for the construction of the road deviation the councils of the counties making such grants, or either of them, assumed the road by by-law, it is a county road, and the county assuming the same is liable for repairs and damages consequent on non-repair. Our correspondent does not state either, whether the road is a boundary line between two townships or, two counties. If the latter be the case, and the road deviation has has not been assumed or maintained by the adjoining counties, the adjoining townships are liable for its maintenance and repair. If the said road has been assumed by the respective counties interested, then the latter are liable for its repair and maintenance. If the road deviating is an ordinary concession road in one of the townships, application should be made to the municipal council in which the deviating road lies, for the assumption of the deviating road by by-law, if the deviation be a necessary one, or for its closing up, in the manner provided by section 546, et seq, of the Consolidated Municipal Act, 1892. If any of the public money of the municipality in which the deviating road lies has been expended thereon, or if statute labor has been performed on said deviating road, it is probable such last mentioned municipality would be held liable to repair said road and for any damage occasioned by its non-repair.

SPECIAL NOTICE.—All questions received up to the 26th January will be answered in the next issue.

In School and Out.

Jack—I am more than ever convinced that like produces like.

Jerry—Well?

Jack—Yesterday, at our county poorhouse, I saw an old friend who was once a theatrical manager.

Jerry—Go on.

Jack—He said that poor houses brought him to the poorhouse.—Pittsburg Bulletin.