

where the government of the municipality is properly organized.

In Pennsylvania the constitution now forbids the general assembly to "delegate to any special commission, private corporation, or association, any power to make, supervise, or interfere with any municipal improvement."

Where the public works department of a city is properly organized, possesses sufficient powers, and has a competent man at its head, the appointment of a commission for carrying on any public improvement should be unnecessary.

The Commissioner of Public Works would, therefore, have charge of the whole of the work now done in New Westminster by the Board of Works, Parks, Water, and Sewerage Committees, and the light, railway, and ferry portions of the work of the Fire and Light, and Finance Committees.

#### The City Comptroller.

The Comptroller should be the head of the Finance Department of the city, and should exercise, as the name implies, a controlling influence over every item of expenditure. The duties of the department are clearly stated in the Ontario report, in the remarks relating to the system in vogue in New York City.

It shall prescribe the forms of keeping and rendering all city accounts, the manner in which all salaries shall be drawn, and the mode by which all creditors shall be paid. All payments by or on behalf of the corporation shall be made through the proper disbursing officer of the department of finance, on vouchers to be filed in said department by means of warrants drawn on the chamberlain by the comptroller, and countersigned by the mayor. The comptroller may require any person presenting for settlement an account or claim against the corporation to be sworn before him, touching such amount or claim, and when so sworn, to answer orally as to any facts relative to the justness of such account. All accounts rendered to or kept in the other departments shall be subject to the inspection and revision of the officer of this department, and subject to the conditions aforesaid; it shall settle and adjust all claims in favor of or against the corporation, and all accounts in which the corporation is concerned. No contract shall be binding, or of any force or effect, unless the comptroller shall endorse thereon his certificate that there remains unexpended of an appropriation made for such service a sum sufficient to pay the estimated expense of executing such contract. The comptroller furnishes to each head of department, weekly, a statement of the unexpended balance of the appropriation for his department.

#### Audit Sub-Department.

A few remarks upon the audit system would not be out of place under this heading. At present, the Auditor is appointed by the City Council, and would seem, therefore, to be a mere check upon the corporation officials. But, just as the shareholders in public companies

elect auditors to be a check upon the board of directors, so the taxpayers in municipalities should elect auditors to be a check upon the municipal councils. But, inasmuch as the usual municipalities could not afford to engage a competent accountant, a Government Auditor should be appointed by the Lieutenant-Governor-in-Council, to audit their accounts.

The Auditor should have all the powers of a Royal Commissioner under the Public Enquiry Act, to take evidence upon oath, compel the attendance of witnesses, and the production of books, etc., and, most certainly, the power to surcharge, as in England. By this last is meant the authority to compel any municipal representative or officer to recoup to the municipality any sum of money which may have been expended by him without proper authority.

But, in cities which possess a separate executive council, the Auditor should be appointed by the legislative council. The following remarks of the Ontario Commissioners are well worthy of reproduction:

The auditor should be competent, energetic, and thoroughly honest, and he should be absolutely independent. How could the services of such a man most certainly be secured, and how could his independence be protected? The majority thought that he should be nominated by the mayor and appointed by the council for three or five years, and that he should not be removable unless by a two-thirds vote of the whole council. In that way they thought a competent man would probably be selected. Others thought that the auditor should be selected by the whole body of ratepayers, for one or three or five years. They contended that none but a competent man could be elected, and that an elected auditor would be thoroughly independent of all the influences which an appointed auditor may find irresistible. Others thought that, although it may seem an infringement of municipal independence, the auditor should be appointed by the Lieut.-Governor-in-Council, and hold office during good behaviour.

In all the cities of the Dominion, the city councils still appoint the auditors. We seldom hear of frauds, or misappropriations discovered and reported upon, or of surcharges made in any of those cities.

#### Department of Public Safety.

Under this heading group naturally the duties now discharged by the Police, Health, and Fire Committees. In fact, it seems astonishing how it has been possible to separate them.

The police are not only charged with the detection of crime, but also with the prevention of injury to the health, both moral and corporeal, and to the property