

CHAPTER VI.

THE AUDITOR HIS DUTIES AND RESPONSIBILITIES

We now come to the auditor of the town with a view to considering his duties and responsibilities.

Let us first see what The Town Act says he shall do, and afterwards detail his duties in accordance with the statutory directions.

Section 59 says:

The auditor or auditors so appointed shall at least once in every three months during the year, examine, audit and report upon all books and accounts affecting the town or relating to any matter under its control or within its jurisdiction, and after the examination of every account, voucher, receipt and paid debenture shall stamp thereon in indelible letters the word "audited" and initial the same.

(2) The auditor shall on every occasion write a special report respecting all expenditures made contrary to law, by-law or resolution, and shall deliver the same to the mayor, who shall lay the same before the Council at its next meeting.

Section 61 says:

On or before the 15th day of November in each year, the auditor shall prepare in such form as the minister may direct . . . an abstract of the revenues and expenditures of the town up to the preceding thirty-first day of October, including a statement showing the total amount of debentures issued or authorized to be issued, those actually sold or disposed of, and those remaining on hand.

Subsection 2 of this section is a repetition of the instructions contained in subsection 1 as to how to prepare the statement at the end of the year, with the additional direction to send a copy of this report to the Minister.

These instructions are fairly explicit, but only cover the ground in a general way, so it may be advisable to consider the best manner in which to conduct the audit.

When an auditor is appointed, his first care should be