

## Auditors—Appointment and Duties

The appointment of an auditor or auditors is an important duty every council has to consider. Section 299 of The Con. Mun. Act, 1903, which requires the appointment of two auditors at the first meeting, is subject to the provisions of sections 301 and 309. Section 301 provides that an auditor or auditors may be appointed in November or December of each year for the succeeding year, and section 309 authorizes the appointment of an auditor or auditors to audit the accounts of the corporation, in conformity with any regulations or by-laws of the council.

The council determines the auditors' remuneration, which should always be sufficient to pay for doing the work in a thorough manner. Appointments of this kind should not be considered as so much patronage to be awarded for assistance at elections or to persistent applicants. The welfare of a municipality, the efficiency of a council and its officers, very often depends on the annual review of their official business by an auditor competent to point out errors and recommend improvements. An auditor's duties do not end with an examination of the treasurer's books and vouchers. The minutes of council meetings, reports of committees, by-laws, etc., all come within the range of a complete audit.

### COLLECTORS' ROLLS.

An intelligent examination of a collector's roll will necessitate a reference to the clerk's office. The correctness of the roll will depend entirely on his efficiency. An auditor should know more than that the amounts entered thereon have been accounted for. He should verify the authority for each rate and ascertain by an examination of the records whether rates have been omitted or not.

### ARREARS OF TAXES.

It is the exception rather than the rule to find that the provisions of The Assessment Act in reference to arrears of taxes have been complied with. To ascertain this an auditor should examine: 1. The non-resident collector's roll. 2. The treasurer's return of lands in arrear for three years, liable to be sold. 3. The assessor's occupied return to clerk and the clerk's report to treasurer. These should refer to errors in description of property in previous assessments and generally such information as the assessor or clerk deems important. 4. The treasurer's return of arrears of taxes to be entered on the roll. 5. The collector's statement of uncollected taxes, the clerk's record of notices mailed to each person whose taxes have not been paid and treasurer's return to county treasurer, all of these returns should be available in the office of either the clerk or treasurer, and sometimes a reference to the county treasurer's office is necessary.

### DRAINAGE WORKS.

In townships a careful examination of drainage by-laws and accounts is necessary to ascertain that the proper amounts have been collected, and after works are completed that by-laws have been passed to determine surplus deductions or levy for deficiencies, if any.

### DEBENTURES.

All debentures should be authorized by by-law and properly registered in a book kept for that purpose. Coupons and debentures paid should be cancelled and marked off in register. The auditors' report should show amounts collected to pay debentures falling due within the year, and balance of principal for which no levy has been made.

### SCHOOL RATES.

An auditor should verify the assessment of public and separate school supporters, and in townships check the collector's roll with an up-to-date school section map. The payments to school boards should agree with the amounts collected for each according to law.

### LOCAL IMPROVEMENTS.

Accounts for public improvements to be repaid by frontage rates require special attention. The clerk's local improvement books should show the amounts to be entered in the collector's roll, and that they are sufficient to pay the debentures issued or amounts advanced by the municipality.

### WATER RATES.

The payment of special service rates of every kind must not be overlooked. It is important that proper records of these should be kept. Any deficiencies in this respect should be reported.

### GENERAL REMARKS.

No auditor's report is complete unless it directs attention to defects, if any, in the business system or records of a municipality. All should be arranged to facilitate the audit of the collector's roll—the most important source of revenue.

The report of a special audit made during last year contains the following recommendations, which will direct attention to the deficiencies found in one municipality, some of which may exist in others.

1. That assessor be supplied with maps showing school section boundaries and sub-divisions of original lots.
2. That in assessing the sub-divisions the assessor be required to adhere strictly to the plan.
3. That railway lands be properly assessed.
4. That care be exercised in entering total population, as the amount of Legislative school grant to which the township is entitled is determined by this.
5. That no change be made in the collector's roll by the clerk after it has been handed to the collector, unless authorized by resolution of council, of which notice in writing shall be given to the collector and treasurer.
6. That the collector, on returning the roll, verify by affidavit the amount of uncollected taxes, etc., as the statute requires.
7. That by-law be passed requiring the collector to pay all taxes to the credit of the township bank account. (See section 19, chapter 228, R. S. O.)
8. That the collector's rolls hereafter contain a statement showing the totals of the various rates entered therein, and that a copy be forwarded to the treasurer.
9. That the clerk be required to keep on file:—
  - (a) The collector's account of taxes returned to the county treasurer, to which he should append a memorandum, showing when the notices were mailed to each person in respect of whose land taxes appear to be in arrears, as required by section 147 of The Assessment Act.
  - (b) Copy of non-resident tax roll to county treasurer.
  - (c) County treasurer's list of lands liable to be sold.
  - (d) Assessor's occupied return.
  - (e) The county treasurer's return of taxes due on occupied lands.