

TEXT OF AUDITOR MACPHERSON'S IMPORTANT REPORT TO COUNCIL

Continued from Page Two.

ed for. Enquiry of and evidence taken from other officials goes to show that the deductions were also made good by them. In the case of "Deductions" on Constables' accounts, I have not charged the Treasurer with anything, which, on the deduction sheets, were marked as payable by the County, and there were many of these.

Again, the "advances" made to officials formed a considerable source of profit to the Treasurer, credit being taken for the advances and for the account as well. Elsewhere I deal with these matters at length, looking to the prevention of a repetition of past occurrences.

On April 24th, 1899, a warrant for \$150.00 in favor of the late Wm. Douglas, signed by the Chairman and marked "Special," was paid by the Treasurer. I am unable to find any account to represent this sum, and no such amount was afterwards refunded by the Government, as should have been the case. In any event, the Treasurer should have seen to it that the advance was retained out of future accounts, and I have made this a charge against him.

Interest, \$242.57, deducted, or which should have been deducted, from the accounts of the late Wm. Douglas, in pursuance of the resolution passed at the December, 1897, session of Council is also made a charge against the Treasurer.

Payments amounting to \$178.00, on account of services by the Clerk of the Peace in the drafting of Juries, covering 11 years, which were, in my opinion, covered by the communication arrangement, whereby the Clerk of the Peace received \$1,000.00 per annum in lieu of the fees, are made a charge against the Treasurer.

GENERAL REVENUE.

The amounts taken or improperly retained by the Treasurer under this head, as far as no special mention, beyond pointing out the fact, that these should all have been observed or discovered by the local auditors, the vouchers being stamped and initialed by them. It should be remembered that the accounts of 1902 had not been passed upon by the local auditors and no responsibility attaches to them for any deficiencies discovered therein.

CURRENT ACCOUNTS, 1902.

Statements in Abstract and Detail of the accounts from January 1st to October 29th—the date of the suspension of the recent Treasurer—were included herein.

ACCOUNTS OF J. C. FLEMING, TREASURER.

The accounts of J. C. Fleming,

Treasurer, from the date of suspension of the recent Treasurer, to Dec. 31, 1902, are also included and form a part of the present report.

It will be noted that the accounts for this period are not divided as to payments out of the "Trust" and "Special Trust" funds. The division of the disbursements which has been customary, involving, as it did, the use of two cash books, a division of vouchers, and the payment of accounts out of two funds, contributed to some extent to the failure of the auditors to detect the shortcomings of the former official. It is noted in almost all instances that "advances" were made out of the "Special Trust" while the regular accounts were paid out of the "Trust" fund.

I have discontinued the use of the two cash books—the practice of the Treasurer for many years. In doing this, I have still provided for the keeping of the "Trust" and "Special Trust" accounts, in conformity with the By-law. The result of the change will be greater simplicity in the keeping of the accounts, and in the presentation thereof in the annual statements; the maintaining of but one file of vouchers; and generally a consciousness and compactness of method which was impossible under the old order of things. Facility in auditing has also been kept in view throughout.

No ledger has been in use since including the year 1898. The former Treasurer stated that he discontinued the ledger upon the authority of the Provincial Municipal Auditor, upon the introduction of the Government cash book. For the information of members of Council, auditors, and any others to whom this statement has been made, it may be said that there is absolutely not one word of truth in the suggestion, and that there is not a little of evidence to justify such a statement. The Provincial Municipal Auditor considers a ledger indispensable in County matters, and there is no other County in the Province where a ledger is not kept.

The accounts of the County have been put into proper shape, and a ledger opened as of the date of Oct. 29th, 1902, and this has been brought down to Dec. 31, 1902.

ACCOUNTS OF CLERK'S OFFICE.

The usual examination of the accounts kept in the County Clerk's office has been made, including licenses, House of Refuge, etc., all of which were found correct, and details of which as regards payments appear in the Treasurer's accounts.

There is room for considerable improvement in the methods of filing documents in the Clerk's office, and



The healthy woman need not fear the change which comes as the beginning of life's autumn. It is the woman who is worn out, run down and a sufferer from womanly diseases who naturally dreads the change of life. This is the critical period of woman's life, and the prevalence of womanly diseases makes it the duty of every woman who would avoid unnecessary suffering to take special care of herself at this time.

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of indexing the same for easy reference. I have made suggestions and introduced changes along the lines indicated which will, I am satisfied, prove advantageous.

Accounts of Other Officials

A. T. ARNOLD, KEEPER HOUSE OF REFUGE.

I have made an examination of the accounts of the House of Refuge, covering the years 1899 to 1902, inclusive. Mr. A. T. Arnold has been the keeper during the whole term. The system of records and reporting is susceptible of considerable improvement. There is no proper record of live stock kept, whereby a sufficient check can be maintained upon the accounts. I find that services have been rendered and sales of stock made, the monies received from which have not been accounted for, as follows:

Here follow figures in detail totaling \$72.34.

It has, as well, been the habit of the keeper to retain the proceeds of sales of live stock, etc., for a considerable time before reporting them. As instances: A sale of six hogs to J. Duff, June 11th, 1902, was not reported to the committee till August 30th, the money being paid to the Treasurer same date; and a sale early in December, 1902, of \$103.00 worth of hogs to one J. Duff, was not reported until Jan. 17, 1903.

The keeper paid to the treasurer on April 24 the sum of \$72.34 found by me to have been improperly retained.

This would appear to be some conflict of opinion as to the duties and responsibilities of the inspector in maintaining a supervision over the affairs of the House of Refuge. I would suggest that the regulations be amended, defining more clearly the duties of the inspector, in this regard.

Recommendations are elsewhere made looking to an improvement in the keeping of records at the institution.

ACCOUNTS OF T. R. COOGAN, H. C.

I have inspected the accounts of the High Constable and have checked the payment of fines and fees entered therein, with the receipts of the County Treasurer's office. The monies received by the High Constable have been turned over to the treasurer with great promptness, and though not accounted for by the latter official, Shambles, to the extent reported, the High Constable held receipts in each case showing the dates of payments and amount.

ACCOUNTS OF C. L. VONGUNTEN, WARDEN IN 1901.

The pay roll of the December Session of 1901 contains an item to which attention must be called. The voucher in question is unsigned by the Clerk, and an examination reveals the fact that changes have been made in certain figures. The first of these opposite the name of C. L. Vonguten, the then Warden, the original entry in the column headed "Account" called for a payment to him of \$32.25. The figure "3" in this has been raised to "8," the sum now appearing as \$32.85. Upon enquiry, I find that the alteration in figures was made by Mr. Vonguten, and that he received the \$30.00 produced by the change.

The original account, as filed by him with the Finance committee, called for \$132.25—from which is deducted a previous payment of \$100.00 on account—and this is the amount passed by the committee. In his testimony, Mr. Vonguten explains that he made the alteration in the presence of two members of the Council—S. Somers and John Crowder, and that he did so for the reason that he had "omitted putting in a claim for extra work." He further states that he explained the matter to the members of the Council at a later session, when his action was endorsed, but that no minute was made of the endorsement, and it was not regularly passed upon by the Council.

The County Clerk (J. C. Fleming) explains that he declined to sign the pay roll upon its presentation to him because of the changes in the figures; that the taking of the amounts was discussed during a session of the Council, and that at the conclusion

of the meeting at which discussed, a resolution, asking him to sign the pay roll was handed him; that the resolution not having been passed by the Council regularly, was not acted upon by him; that he requested that the matter should be dealt with by the Council; and that no account at any time had been filed with him, as Clerk, showing how the extra \$50 was made up.

I have examined the original account and find that it includes charges for attendances at Chatham and elsewhere, and mileage as follows: June, five trips; July, four trips; August, six trips; September, six trips; October, eight trips; November, seven trips; December, one trip. The attendances having been entered with apparently commendable regularity, I asked Mr. Vonguten to furnish a statement in detail, which he was unable to do.

Until a proper account has been rendered and the matter regularly disposed of, I have charged the sum taken by Mr. Vonguten to him, and entered it as an asset of the County. Mr. Fleming is to be commended for the position taken by him in this matter.

FINANCIAL POSITION OF THE COUNTY.

Attached to and forming part of this report are statements in abstract and detail, showing the financial position of the County on December 31st last.

The available assets as of that date are \$2308.65 and the current liabilities \$38273.91, leaving a deficit in the affairs of the County of \$16,185.26. I have not included in the assets the amount of the Shambles deficiency, because of the settlement arrived at in February. The sum since received in the compromise will reduce the deficiency by the amount thereof, viz., \$8,000, leaving the net amount of deficit \$8,185.26, which sum should be provided along with the requirements for the current year.

I have not considered the question of the local municipalities in connection with the sum found to be due for arrears of taxes. This will have to be adjusted between the County and the municipalities interested.

I call attention to several matters in connection with items entered both assets and liabilities, of which the Council should have knowledge. The revenue from keep of inmates at the House of Industry is estimated. The amount due from C. L. Vonguten is included as an asset.

The item of \$26.75, cash on hand, represents a money found in the office at the date of the writer, but into possession.

Item of \$16, fines from R. Gosnell, and Hunsar, represents fines collected in previous years not remitted to Treasurer. It January, 1903, taxes refunded, Nelson Everly \$104.

At the tax sale of 1901, Everly bought lots 57, 58, 67 and 105, Woods survey, Dover East. Of these lots 105 and 67 were redeemed. When Everly applied for a deed he was advised that all the lots had been redeemed. His certificate was taken up by Shambles, assigned in blank, and he was paid \$20.20. There is no evidence that lots 57 and 68 were redeemed by the original owners, and Everly now applies for a deed. Before the deed can be obtained it will be necessary for him to repay the \$9.04 received by him from Shambles, and this sum should then be credited against the later's deficiency account.

The sum found to be due from A. T. Arnold for sales previous to Dec. 31, 1902, is also noted.

In the liabilities an item of \$204.21 is included in the "Redemption of Lands" account, which sum has been carried along since 1891. I did not go behind the term of office of the recent Treasurer to ascertain the names of the persons or persons entitled to the sum in question. At this late date, I think it would be quite proper that the Council should pass a resolution eliminating this item from the accounts.

ARREARS OF TAXES

The arrears of taxes in the hands of the county treasurer on Dec. 31 are entered in the newly written land registers, amounts to \$2,120.07, being apportioned between the local municipalities as follows:

Chatham \$242.42
Dover 141.56
Howard 12.61
Harwich 26.86
Orford, nil.
Romney 249.58
Raleigh 588.90
Tilbury East 425.96
Zone 39.89
Village of Tilbury 70.48
Village of Thamesville 36.71
Total, \$2,120.07.

Included in the above are a number of charges against properties in certain of the municipalities, which may for various reasons be doubtful of collection. While the County may be unable to recover the amounts, because of the delay or lapses of duty which has occurred, it is nevertheless responsible to the local municipalities and will doubtless be called upon to recoup the municipalities interested. The amounts in question are distributed as follows:

Camden Tp. \$13.20
Chatham Tp. \$142.78
Raleigh Tp. \$167.82
Tilbury East Tp. \$275.29
Tilbury Village \$1.03
Total, \$310.12.

In the majority of instances the items which go to make up these sums have been dropped in the transfer of the balances from ledger No. 1 to ledger No. 2. In one case the amount was omitted to be entered from the original returns from the township; in a second case the amount was entered and later a pen drawn through it, but never paid, or if paid, not accounted for. The present owner is able to produce receipts for all the years but one in question. One of the items in Chatham township, against N. E. part lot 9, con. 2, Gore, for \$32.79 taxes of 1894, amounting with percentage to \$52.81, is owned or was rated in the name of A. L. Shambles in 1894. It is possible that this will have to be added to the sum due from Shambles.

The report then goes on to give in detail the maturity of these debts from the year 1903 to 1912. Mr. Macpherson then deals with the insurance, giving the amounts of the



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