

city books to refer to, but the matter at once disclosed itself when the city auditor took charge.

The checking of city cash periodically is most important. Whenever possible, this should be done simultaneously in all departments, and if the auditor has not sufficient staff for this, internal help must be secured, and so arranged that collusion is impossible. Surprise cash checks are the best protection the city treasurer and other officials have, and are never objected to by honest men.

The officials checked should know exactly to which point their cash is proved, and the auditor's initials or stamp should be given.

Extraneous cash should be taken careful note of. In other words, bearer cheques cashed for officials or others, dishonoured cheques and so on, should be listed, and the auditor should see they are not there a second time without reporting them.

A treasurer carried in his cash a year or two ago a large cheque, in favour of the city, which was in reality paying the city deposit to the Sinking Fund. This was passed as city cash, whereas it was really nothing of the sort. The instance is mentioned to show the great need for rigorous inspection of extraneous "Cash."

The chief duty of the city auditor, is, however, to see that revenues are credited to their proper department. This can only be done by auditors who possess that knowledge of municipal work which gives an intelligent grasp of accruing revenues.

A few rules governing the checking of revenues may be given at this point with advantage.

*Assessor's or Tax Collector's Department.*

*Taxes.* Proved by checking receipts into tax roll and cash book, seeing that totals agree.

*Tax Certificates.* Cash book to be proved with duplicates.

*Searches.* Duplicate receipts.