

MUNICIPAL DEPARTMENT

MUNICIPAL AUDITING.

The following recommendations, made by Messrs. T. H. Macpherson and K. W. McKay, and published in the report of the Provincial Municipal Auditor for Ontario, will be found of general interest to municipal officers.

As a result of the inspection, examination and audit of the books, accounts and vouchers of the municipal corporation of the city of St. Thomas, we make the following recommendations:

1. That a plan in book form of all property within the city limits showing surveys, subdivisions, streets, lot numbers, measurements, etc., be procured for use of the assessor and city engineer.
2. That the list referred to in section 125 of the Registry Act be procured annually for the use of the assessor.
3. That the clerk prepare a separate school supporters' index book as required by the Separate Schools Act.
4. That all records of courts of revision of the assessment roll and of appeals against local improvement assessment be kept in a book provided for that purpose, and that decisions given in all appeals to the Judge be noted therein.
5. That a record of all arrears of taxes be kept as required by the Assessment Act, and that an account shall be opened in the ledger for arrears of taxes to include taxes returned by collector and percentage added yearly.
6. That the treasurer be required to keep on file the following returns or copies thereof:
 - (a) Collectors account of taxes remaining due on the roll.
 - (b) List of lands liable to be sold.
 - (c) List of occupied lands.
 - (d) Return of taxes on occupied lands.
7. That the clerk be required to keep on

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file the following returns or copies thereof:

- (a) List of lands liable to be sold.
 - (b) Assessor's occupied return.
 - (c) Return of taxes on occupied lands.
8. That the provisions of the Assessment Act in reference to sales of lands for arrears of taxes be observed.
 9. That the attention of the board of police commissioners be directed to the necessity of requiring the chief of police to keep a book in which to enter all property coming into his possession from any source, and that a suitable place be provided in which to keep the same under lock and key.
 10. That the city clerk be custodian of all insurance policies.
 11. That a preliminary by-law be passed as provided in section 664 of the Municipal Act in reference to each local improvement work hereafter undertaken. That the by-law make provision for obtaining temporary advances from the bank, and that an agreement be made with the bank under section 672 of the said Act; a separate account to be opened for each work.
 12. That all reports of committees adopted by the council be copied in a book to be kept for that purpose or bound in a suitable form for reference.
 13. That the clerk be required to prepare an index of all by-laws, showing briefly the object of each by-law and whether obsolete, repealed or amended (and if so how). That all by-laws at present in force

and hereafter passed be copied in a book to be kept for that purpose.

14. That all moneys received on corporation account shall be promptly deposited in a bank, and that withdrawals be made upon the signature of mayor and treasurer, this to apply as well to all special or sinking funds.
15. That earnings of interest on all sinking funds shall be carried to the credit of their respective accounts through the cash book, and desposits to credit of sinking funds shall be treated in like manner.
16. That a bill book containing a proper record of all loans should be kept.
17. That the annual estimates as finally passed upon by the council, should be incorporated in and become a part of the by-law striking the rate.
18. That the treasurer furnish the mayor with a monthly abstract statement of receipts and expenditures, said statements to show, cash in office, cash in bank, and cheques outstanding. That the mayor present the monthly statement at first session of council after they are received, for the information of the members.
19. That guarantee bonds be required in future from the treasurer and collector.

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