

MUNICIPAL ACCOUNTS.

The following pertinent remarks concerning municipal book-keeping are found in the sixth report of the Municipal Auditor of Ontario:

A careful review of the work of the Department for the year appears to indicate that, although much has been done to better the position of municipal affairs, so far as the books and accounts are concerned, much still remains to be done. If municipalities would appoint as auditors only men who had some knowledge of accounts, matters would be very much improved. Take as a case in point that of the township of Dawn. In this instance for twelve years the auditors passed accounts and certified to their correctness, when they were thousands of dollars wrong, and the treasurer knew they were wrong. The loss of the interest entailed by this dereliction of

duty would have amply paid for competent auditors twice over. The fact that the municipal losses are not much larger than they are has often impressed me, when the meagre salaries given to both Treasurers and Auditors are considered. I am not sanguine of much improvement in municipal affairs until there is more consideration shown to the officers who are responsible for the administration of the financial part of these affairs. It speaks well for the moral status of the average Municipal Treasurer that, considering his remuneration, he performs his duties as well as he does. There are exceptions, of course, but it does not always happen that the poorly-paid officer is the dishonest one. It is quite possible for a man to be a good accountant, and have his books, on the face of them, correct, and he may be in receipt of a good salary, but if he lacks the cardinal principle of honesty he is worse than the ignorant man who scarcely knows the first principles of accounts.

Monthly audits in cities and town, and quarterly audits in counties, townships and villages, would be a great improvement on the old system of yearly audits, and should be insisted upon wherever practicable.

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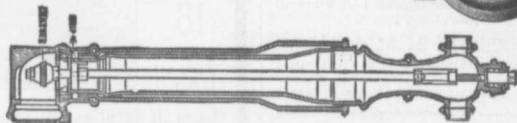
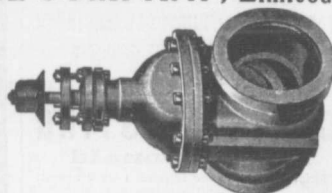
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