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FINANCIAL SYSTEM OF YORK CO. STRONGLY CONDEMNED

Thomas V. Williams, Special Auditor on Secretary Treasurer's Accounts, Makes Strong Criticisms and Important Suggestions---Deficit of \$1,625.28 Reported by Him in Accounts of Late Secretary Treasurer Bliss.

The report of Mr. Thomas V. Williams, special auditor on the accounts of the late F. St. John Bliss, secretary-treasurer of the County of York, was presented to the Municipal Council yesterday afternoon. A deficit of \$1,625.28 was announced and the statement also made in the report that the balance given for the end of 1915 was incorrect. Recently stories were current to the effect that the accounts of the late secretary-treasurer were being brought out to balance, or even better, but these have been incorrect.

The Council decided to offer the appointment of secretary-treasurer for the balance of 1917 to Mrs. W. J. Glenn who is now the acting secretary-treasurer. It also was decided to secure the services of a legal adviser and a committee was appointed to confer with various barristers of Fredericton concerning the matter.

Standing committees also were appointed.

The Council resumed business at 3 o'clock Tuesday afternoon.

Warden Neill.

Warden Neill in his opening address referred to the war and the shedding of British blood in the struggle against the Hun. No one would turn back from the fight until a victorious peace was accomplished. (Applause.) Unless that peace was made a fact, the blood shed would have been shed in vain.

The Warden referred to matters which would come before the Council. The means of raising the Patriotic Fund apportionment must be decided. There also would be a report upon the question of a Municipal Home. Personally, the Warden said, he was strongly in favor of such a home.

The death of the late secretary-treasurer had left the Council without a legal adviser, and in consequence the Warden had been placed in an awkward position. He desired the Council at the earliest possible time to appoint a legal adviser.

Coun. Robert Graham asked if it were the intention to have the appointment merely temporary.

The Warden replied that such would be in the discretion of the Council.

Standing Committees.

Warden Neill named standing committees as follows:

Secretary-Treasurer's Accounts—Stairs, Sloat, R. Graham, Hallett, and Young.

Assessment—Everett, A. Brewer, Reynolds, Embleton, Gould, P. Graham, Douglass, Jones, T. W. Brewer, Hunter, Nason, R. Graham, Allen, Young, Grant.

Public Accounts—Pickard, Hugh Smith, Goodine, Lawson, Wetmore, Hallett, Sloat, Manuel, Thompson, Haining, Stairs, King, Clarkson, H. A. Smith.

Legal Adviser.

On the motion of Coun. T. W. Brewer, seconded by Coun. Everett, it was decided to appoint a special committee of three to wait upon the various barristers to ascertain on what terms they would undertake the duties of legal adviser to the county.

Secretary-Treasurer.

Coun. Sloat brought up the matter of the appointment of a secretary-treasurer. Mrs. W. J. Glenn had performed a marked service to the Municipality in coming in and taking up the duties of acting secretary-treasurer at the time she did. Coun. Sloat said he believed that Mrs. Glenn had not been treated fairly at the time of her dismissal at a previous time. In spite of

that fact she had taken up the duties when asked and to her the county owed a debt of gratitude. It would be only fair to offer to her even at an advanced salary an appointment as secretary-treasurer for the balance of 1917.

Seconded by Coun. Hallett, he moved that a committee be appointed to wait upon Mrs. Glenn and obtain her decision on the matter.

The motion was carried and Warden Neill appointed the following committee: Counsellors Sloat, Pickard and Stairs.

Report of Special Auditor.

Mr. Thomas V. Williams, special auditor on the accounts of the late secretary-treasurer, appeared before the Council and presented his report, which was as follows:

To the Warden and the Municipality of the County of York:

Acting upon the instructions of your Council, I have made a thorough examination and audit of the books and accounts of your Municipality, from December 1st, 1915, to December 29th, 1916.

I have carefully examined every receipt and all the payment vouchers covering the period mentioned, and am attaching herewith statements that show details of all transactions.

Considerable difficulty has been found in reconciling the returns made by collectors, many of whom have brought to the treasury the receipts held by them, or mailed originals or copies.

The delinquent lists were generally found incomplete or inaccurate, although already passed by the auditor, and the same may be said of the exemption lists, which also lacked confirmation or authority of the Assessors. The Collector from North Lake has been unable to produce receipts for a very large amount, or to explain the payments, even after his return home for this purpose. The amount, however, had been credited on the books. I mention this in order to show the unsatisfactory state of the treasury accounts, and the necessity for the collectors to obtain receipts for all payments made to the treasury.

In another instance, as late as Dec. 29th, 1916, a collector paid in a considerable sum for which a receipt was given, and the amount was duly banked; but a smaller amount presumed to have been paid in at the same time was noted on the records of delinquents, but no receipt was given and the amount could not be found.

I will not dwell further upon the general state of the affairs of the treasury, as you appear to have been well aware that matters were in a very unsatisfactory state. I do, however, feel it my duty to impress upon your Council the necessity for an efficient audit, regularly and systematically, in order that the books and the accounts of the treasury of the Municipality may be safeguarded.

As to 1915 returns, I have endeavored to straighten out several accounts that figured during the fiscal year 1916 but the balance at the end of the year 1915 being incorrect, as also were many items in your treasury report. I have been unable, owing to the many inaccuracies, to accomplish this in the time.

I regret to have to report that your late treasurer is short in his accounts as reported below; but there are many items yet to be verified; amongst them \$5.00 overpaid on one account, change given from pocket or treasury \$12.50 not recorded, payments made from the like sources without receipt or voucher, that may considerably reduce the deficiency.

Deficiency in Parish and County account \$531.98
Deficiency in Road account 988.30
Salary overdrawn 105.00

\$1,625.28

THOS. V. WILLIAMS,
Special Auditor.

February 12, 1917.

Important Suggestions.

In presenting his report and making his audit, Mr. Williams made some interesting comment and suggestions. He advised a much simpler system of collections, as under that now in vogue some collectors did not know how to make returns even when proper lists were made out for them. The system of auditing he characterized as inefficient and almost useless. Almost every item audited just prior to his taking up a special audit was incorrect, and had the system been efficient the late secretary-treasurer's accounts would not have gotten into the state they were. As a matter of fact, nothing had been in order since Mrs. Glenn left the office in 1915.

On motion of Coun. Stairs, seconded by Coun. Grant, the bonding committee was instructed to produce the bond and have it examined by Mr. Williams, the examination to take place Wednesday morning.

New York, Feb. 12.—The White Star Line has a report that the steamer Africa has been sunk. Officials of the company say they have no confirmation. The Africa has a gross tonnage of 11,993 tons. She was last reported in the Maritime register as having Cape Town, South Africa, on Dec. 31st with destination not given.

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THE QUESTION OF INTEREST.

For the fiscal year 1907, the last year of the old government, the amount paid for interest, as shown by the Auditor General's report, was \$178,569.70.

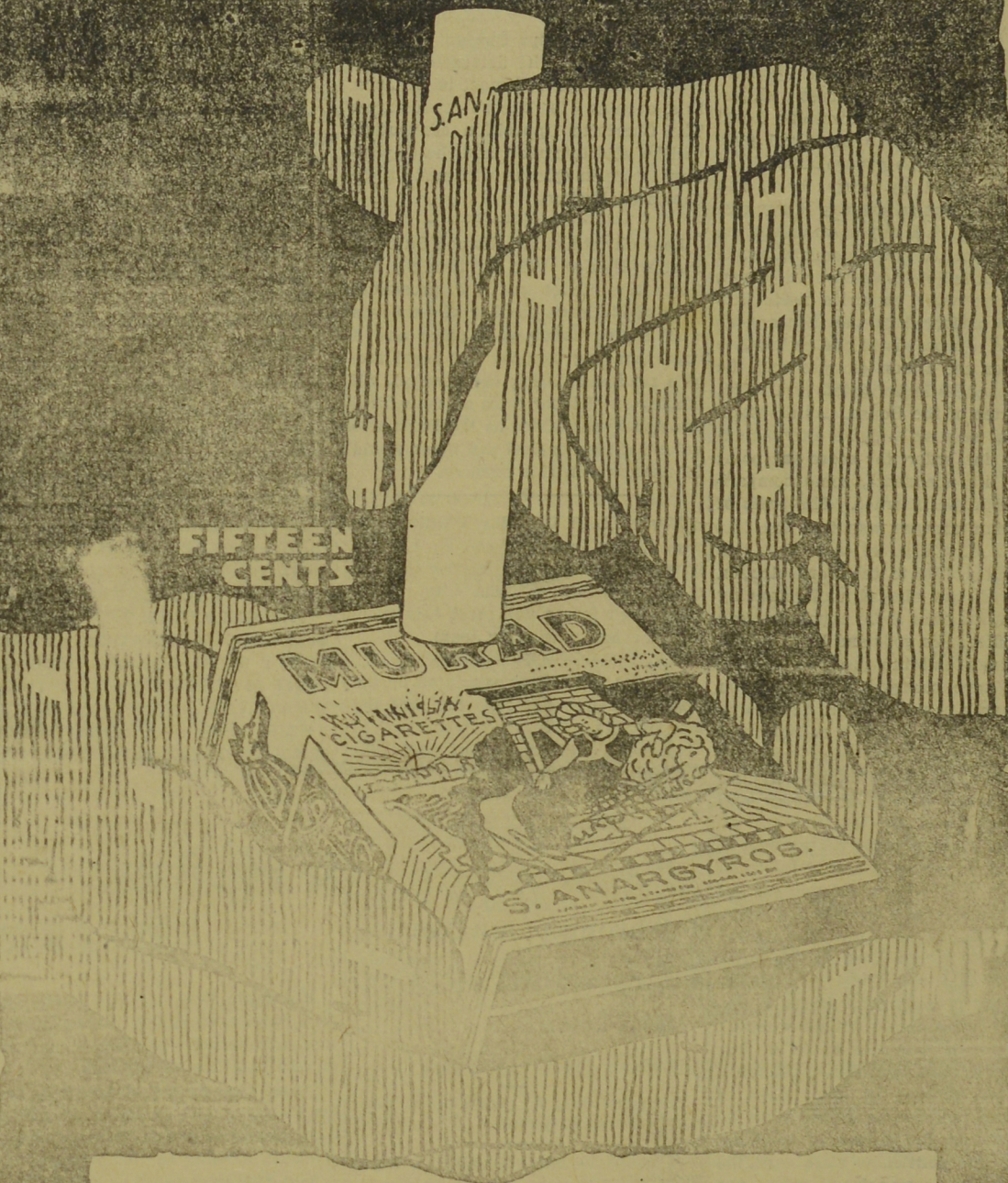
In the fiscal year ending October 31st, 1916, the interest charge, according to the Auditor General's statement, was \$351,004.99.

Increase in nine years under the present government, \$172,435.29, an average of \$19,159.47 per year, or at the rate of \$58 per day.

What do the electors think of this record for a government which went into power solemnly pledged to give the country an economical administration of affairs?

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Bears the Signature of

Dr. J. C. Fletcher

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