

CITY HEALTH BOARD:

In addition to the activities of the Board in connection with health matters about the City, it has control of the Infectious Disease Hospital. The Matron in charge of the Hospital issues serially numbered invoices for each patient, one copy going to the patient, the duplicate to the City Health Board and the third copy retained at the Hospital. Occasionally revenue is received at the Hospital, but for the most part the collections are made direct to the City Health Office, where Ledger records are maintained by the Secretary. Official receipts are given on payment and a Collector is also employed on a commission basis.

The Health Board maintains a register, which is more in the nature of a diary, containing information relative to hospital patients and general operations of the Board. Small sundry revenue is received and recorded through official receipts. Many permits are issued in connection with health matters, without charge, after inspection has been made.

Comment and Recommendations:

The records in this Department appear to be handled in a satisfactory way. We recommend that all cash received for Infectious Disease Hospital fees and sundry sources be paid direct to the Cashier.

It is also recommended that the Board take over the operation of the Tuberculosis Hospital under similar management as is the Infectious Disease Hospital. See our comment under "City Home".

CITY PRISON:

The Prison records in a Register in numerical order the details of each person admitted, including record of fines or imprisonment. Every month a complete record of admissions is sent to the Audit Office.

The revenue is chiefly from the sale of stone, most of which is taken over by the Works Department and settled by giving the Prison credit for the value of the stone.

Such fines as may be paid to the Prison are turned over to the City Clerk, but no receipt is given therefor by the City Clerk.

The City receives .70 per day for all prisoners convicted under the Liquor Control Act. The accounts for same are prepared by the Governor and rendered against the Nova Scotia Liquor Commission in connection with prisoners so convicted. Settlement of these accounts is made direct to the Treasurer.

Comment:

Records at the City Prison are well maintained. The record of "Itemized Accounts" is very complete, showing under various headings the purchases during the month proving in total with the bills incurred for the month and as approved by the Prison Committee.

The monthly report of prisoners admitted should be checked by the Audit Office against the record kept by the City Clerk, which at present does not appear to be done.

The Cashier should issue an official receipt for any fines that may be paid direct to the Prison and transferred to the City Hall.

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The Cashier should issue an official receipt for any fines that may be paid direct to the Prison and transferred to the City Hall.

POINT PLEASANT PARK:

The Superintendent in charge keeps an official receipt book for such revenue as may be received. This is very small, consisting at times of the sale of scrub wood.

Comment:

There is no problem in the conduct of this Department to bring to your attention.

PUBLIC GARDENS:

Revenue of the Public Gardens is received from the following:

Lavatories  
Sale of Junk  
Truckage in connection with loans of plants for decorative purposes  
Spraying Charges  
Rentals from Bank Concerts  
" " Concessions  
" " Commons, etc.

The Superintendent receives some of the revenue, whereas the Treasurer is in receipt of others, such as rental of Commons and Wanderers Grounds.

Tree planting is carried on under the direction of the City Engineer, full particulars of which are furnished the Collector for charging.

All Parks except Point Pleasant Park are under the control of the Superintendent.

No Ledger records are kept by the Superintendent and copies of bills are kept on file until paid.

Comment:

All revenue of the Public Gardens should so far as this is practicable be paid direct to the Cashier at the City Hall. The Superintendent should be supplied with proper billing forms for work or services performed for which payment is required.

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FIRE DEPARTMENT:

Revenue from this Department may consist of:

Recharging of Fire Extinguishers  
Sale of Scrap Hose  
Refunds on Wages  
Use of Apparatus for the County

Receipts are given on official forms.

The statistical and departmental records are quite complete and give much detailed information as to the activities of the Fire Department.

Comment:

The records kept at the Fire Department appear to be satisfactory. In respect to the purchase and use of gasoline it is noted that the Fire Department supplies the City Home as required on the basis that the City Home provide a quantity of gasoline from which deductions are recorded as used. A similar system is followed with the Electrician and the Fire Alarm Truck. While not a serious matter, it is suggested that outside Departments might quite readily secure their gasoline from a central source, such as the City Field, where there is a tank available.

A regular billing system should be provided where bills are necessary and all cash paid direct to the City Cashier.

CITY LIBRARY:

The Library functions under a Library Commission. Their only source of revenue consists of the fines for books that have been overdue. This money is turned over to the Treasurer from time to time.

Comment:

The system followed at the Library seems adequate. The collection of fines is small and these could be turned over from time to time to the Cashier.

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CITY TREASURER:

The City Treasurer receives all revenues of the City, - all Departments paying their collections to him. The largest source of revenue comes from the Collector's Office, which make up a daily deposit slip showing the income under the various classification. These deposit slips and other revenues are entered into two Cash Books maintained by the Treasurer. One, the Current Cash Book into which appears Current Revenue, Local Improvements and Water Revenue; the other Cash Book includes entries for Arrears Taxes, Sinking Funds, Superannuation Funds, Direct Relief, etc. These receipts are deposited in separate Bank Accounts maintained for the purpose.

The Treasurer does not complete his Cash Books for posting purposes. The Audit Department maintains a duplicate Cash Record of both Cash Books and from them the recapitulation of accounts is determined monthly. That portion relating to Current Accounts copied to the Treasurer's Current Cash Book and posted by the Audit Department to the General Ledger. The Current Cash Book is reconciled at the close of each month with the duplicate Cash Book. The second Cash Book of the Treasurer is not used as a posting medium to the Leggers.

Checks are drawn to redeem bonds and Debenture stock at maturity. Coupon Bank Accounts are put in funds, but the checking off of cancelled coupons is taken over by the Audit Department. The Treasurer's Office makes deposits to all the various Bank Accounts.

A check register is maintained by the Treasurer.

The Treasurer maintains a Street Deposit Record showing the name and amount of each Deposit. Disbursements are made from this fund in Cash on an order



(City Treasurer continued)

from the City Engineer. A proportion of this fund is invested and income from the investments are added to the fund. Part of this fund is carried as Cash and is used by the Treasurer as a Petty Cash Fund temporarily, reimbursing the fund from time to time.

This Street Deposit Account contains balances which have been accumulating for many years. There does not appear to have been prepared a reconciliation of amounts due depositors.

The Treasurer pays all officials of the City Hall in cash, with possibly one exception. He also pays employees of the City at the City Field and various Street undertakings. Insofar as other Departments are concerned such as Police, Fire Department, City Home, etc., a check is prepared for the total amount of each payroll and remitted to the head of the Department, who cashes same and makes the distribution to his staff.

A cardex system is maintained by the Treasurer showing in details the investments in bonds held for Sinking Funds and all other purposes and shows the record of interest received. The actual bookkeeping relating to the Sinking Funds is performed by the Audit Department.

Comment and Recommendations:

We are of the opinion that the Treasurer should take over considerable more duties than he has at present. We feel also there is a duplication of effort in the maintaining of the duplicate Cash Books. The Auditor advises that the audit records might be construed as working sheets, but they are nevertheless used as a basis of entry to the General Financial Accounting Records of the City. We believe that the City Treasurer's books should be the basis for Journal and Ledger postings. The Treasurer should balance his Cash Books monthly, verified, of course, by the Audit Department and finalize his monthly closing entries. He should also assume the duty pertaining to the cancellation of coupons and the record maintained for this purpose. This latter work and record are now being carried out by the Audit Department.

(City Treasurer continued)

We are also of the opinion that officials of the City, including all Departments, excepting such employees as are paid on an hourly basis, should be paid by check and not as at present by cash through remittance to the Heads of various Departments.

We recommend that the Treasurer be furnished with a Petty Cash Fund, so that Street Deposits may be deposited to the Bank as is the case of all other receipts.

We also recommend that the outstanding Deposits be listed and proved with the Control and in such cases where claim is very remote, authorization be given to transfer same.

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AUDIT DEPARTMENT AS RELATING TO ACCOUNTS KEEPING:

The Auditor keeps the General Ledger of the City, which is divided into five main sections -

Capital Assets and Liabilities  
Current Assets and Liabilities  
Water Department  
Trust Fund Assets  
Sinking Fund Assets

He also maintains an Appropriation Ledger and Voucher Register. The system relative to the authorization for expenditures, receipt of invoices, the verification of same by Departments and Committees and finally, by the Council appears to be very satisfactory. The Appropriation Ledger is well maintained. The City Auditor approves vouchers and is authorized to sign checks with the City Treasurer.

The accounting necessary to the Direct Relief activities is under the control of the Audit Department. There is a very heavy mass of detail in the verification of orders, Bread Tickets, Milk Tickets, etc.

The City Auditor prepares the Financial Statement of the City, with the various supporting Schedules to which his report and certificate of audit are attached.

Comment:

As stated in the Treasurer's Department, we feel there is a duplication between these two Departments by the maintenance of duplicate Cash Records.

We also believe that the Audit Department should be relieved of certain duties, particularly the cancellation of coupons and the Coupon Register.

We are of the opinion that the Auditor should not be required to sign or countersign the checks of the City.

GENERAL:

Our authorization deals with three divisions of inquiry.

- (1) Examination with a view to affecting general improvements in the accounting system.
- (2) Our views on centralizing the revenue of the City.
- (3) Our views respecting consolidation of arrears of Taxes, Betterments, etc.

headings with a summary of the routine in each Department, followed by our comments and recommendations for general improvements. A summary of our main recommendations is as follows.

General:

- (1) Centralization of all cash.
- (2) Centralization of all Accounts Receivable into one Department, including consolidation of arrears of Taxes, Betterments, etc.
- (3) Installation of a proper billing system in all Departments.

Assessor's Office:

Preparation of Assessment Rolls and tax bills in one operation.

These Rolls in alphabetical order, - thus avoiding preparation of duplicate Rolls by Collector.

Use of an addressograph machine.

Collector's Office:

Dispensing with many Ledgers and Tax Rolls - substituted by Current Ledger and Arrears Ledger.

Consolidation of all Arrears and Betterments.

Balancing and proving of accounts.

Detailed internal audit.

Water Department:

Elimination of Cash Records.

Water meter registers extended for billing purposes.

Water Maintenance Deposits, etc. - Deposits paid to Cashier. Costs invoiced through suggested billing system.

Works Department:

More detailed verification of payrolls.

More detailed analysis of payrolls.

City Field:

All stock under control of City Storekeeper, including adjustment and control of stock records.

Necessary fire protection for records.

Engineer's Department:

Proportion of officials' salaries be charged to permanent work.

Cost system adjusted to accounting records pertaining to Capital Expenditure.

Overcoming of delay in filing of lists for collection of Betterments with the Collector or Accounting Department.

City Clerk:

All licenses to be paid to the Cashier.

Police Court Fines and Fees to the Cashier.

Cemetery revenue to the Cashier.

All matters pertaining to Civil Court items be administered from this office.

Police Department:

Issue of bicycle licenses be transferred to the Cashier.

Fines and Fees paid to the Cashier, statistical information to be prepared and submitted to the City Clerk.

Housing Commission:

Reorganization of accounting system.

Reconciliation of accounts between City and Province.

Camp Hill Cemetery:

Statistical information brought up to date.

City Home:

Should not Tuberculosis Hospital accounts be controlled by Board of Health?

Improvement in delivery system for sale of wood.

Removal of collection of Victoria General Hospital and Nova Scotia Hospital accounts to some other Department.

City Treasurer:

Assume more duties, including:

Completion of Cash Books  
Coupon Register  
Cancellation of Coupons

Individual cheques for salaries and wages.

Re (2). We have in our opening statement suggested that an additional Cashier be provided to take care of the sundry Revenues of the City other than the Revenue now being taken care of by your present Cashier.

To facilitate control on this Cashier, a machine would be advisable, but results can doubtless be secured through the use of a proper cash receipt system and the preparation of cash sheets similar to those used to summarize the details as at present.

You will have noted that we have suggested that this Cashier issue licenses at present issued by the City Clerk's Department, together with bicycle licenses at present issued by the Police Department. Cemetery revenue and revenue from Hospitals and other Departments also will be paid to said Cashier. The only exceptions are Civil Court items, Library fines and City Electrician's receipts. Cash from the sales of wood would be turned in daily by the Superintendent with the delivery slips.

We would recommend a cage for the second Cashier, conveniently located to the accounting records, and ample provision made for the handling of customers at very busy periods.

Re (3). We have outlined fully under the Collector's Office our plan for the consolidation of arrears and the general improvement in this office. The machine referred to under Assessor's Department would be available for posting at times of the year when not required in the Assessor's Office for general tabulation purposes. It would be particularly valuable for the posting of the Tax Arrears Ledger. Such a machine as we have in mind costs in the vicinity of \$2,700.00. There will also be the cost of forms - ledger sheets - to carry accounts for all persons who have outstanding accounts not only in the Collector's Office, but in any other Department, if machine accounting is approved by Council.

Another machine, while not performing as many operations as the one just referred to, would be very useful for general posting work. This would cost in the vicinity of \$500.00.

Whilst we have not made any specific recommendation as regards machine accounting in connection with Water Accounts Receivable, we nevertheless believe much time and effort can be saved by the use of such machine.

A considerable amount of preliminary work will be immediately required to prepare lists of outstanding balances from Assessment Rolls from the years 1908 to date. It is suggested that the preparation of these lists might be undertaken in two sections; one being that section which is reflected in the current portion of the City's Financial Statement, being the taxes from 1925 to date. (This is the more important part of the work). The taxes from 1908 to 1925 are reflected in the Capital section of the civic Balance Sheet, and as regards the earlier years of this section the accounts are frozen and lists should be submitted to Council for final disposition after investigation. Listing of Tax Arrears of this section could be undertaken



at a subsequent period, but it would be desirable that the section of taxes from 1925 onward be set up before the beginning of your next fiscal year, May 1st, 1935.

The balances in all Betterments Ledgers will also require listing, as a preliminary part of the system suggested.

The time involved in the preparation of these lists preliminary to the opening of the Tax Arrears Ledger is problematical. Much will depend upon how accurate the records are and how much work is entailed in substantiating same. Under any system of consolidation this work is essential and much of it arises from lack of control of the balances, which have not been proven since established by the independent auditors of 1923-24. We are refraining from an estimate of cost, but it is our opinion that with an extra staff engaged for the purpose, directed under good supervision, the whole task of consolidations should not exceed six months.

After lists have been prepared and reconciled with the controlling accounts and the ledger sheets opened, it would be a very much simpler task to continue the control of balances through machine posting than by clerical work. In fact, it would be almost an impossible task to expect monthly proof of balances, but under machine methods this can readily be done. Sections can be conveniently balanced at a time, the divisions being made by the Accountant according to the volume.

In addition to the matters set out in our authorization, we make the suggestion that the City create an Accounting Department under the control of an individual whose duties it would be to supervise all the account keeping as pertains to Revenue in one Department and have all Ledgers concentrated in the one office. This person will be the individual to whom the Departmental heads will confer respecting the Accounts Receivable. It will also be the direct duty of this individual to have control over the accounting staff and maintain the accounting records up to date and in balance.

At the present time practically all Departments maintain some branch of bookkeeping, very little of which is performed in a uniform way, other than reporting monthly to the Audit Department, For example -

Taxes	Collector's Office
Betterments	" "
Poll Taxes	Poll Tax Officer
Water Rates	Clerk of Works
Water Deposits	" "
Rentals and Sundries	" "
Streets Deposits	Engineer's Dept.
Victoria General Hospital Accounts	City Home
Tuberculosis Hospital Accounts	" "
Infectious Disease Hospital Accounts	Board of Health
Cemetery Accounts	City Clerk

To more clearly illustrate the situation: the system thus suggested is similar to a mercantile office. Sales invoices are prepared in many Departments, but they are all centralized in the Ledger Accounts in the Accounting Office and from thence to the Collection Department. The central Accounting Office would be the Department to which a citizen could go inquiring the state of his account from any source and receive such details respecting his account as he may require.

Involved with the above would be the supplying to all Departments a proper billing system, so that copies may reach the Accounting Department to be filed on various binders, which are later posted to Ledger Accounts.

We appreciate that the establishment of this Accounting Department will mean a considerable rearrangement of staff and will affect more than one Department. Outside of the special piece of work referred to under Collector's reorganization, we do not believe that any additional staff will be required, but as to the personnel of your present staff we are unable to judge whether each and every one would fit into the proposed arrangement. The cost of maintenance, however, should not in any case be increased as a result of the proposed changes we have outlined and may be eventually reduced.

We have already stated in the early part of our report that the system dealing with expenditures and pre audit of disbursements is quite satisfactory.

It is noted that the City Charter in a number of places would require Amendments if changes in the system set out are put into operation.

We wish to record our appreciation of the support and co-operation rendered by officials and staff with whom we came in contact in connection with our inquiry.

(Signed) F. A. Nightingale.

(Signed) T. Harold Johnson.

CHARTERED ACCOUNTANTS.

December 6th, 1934.

RECOMMENDATIONS OF THE FINANCE COMMITTEE,  
RESPECTING THE SURVEY-ANALYSIS OF THE  
ACCOUNTING SYSTEM OF THE CITY, AS CONTAINED  
IN THE NIGHTINGALE JOHNSON REPORT.

His Worship the Mayor and Members  
of Council.

After a study by the Finance Committee of the Nightingale Johnson report, which occupied the attention of several sessions of the committee, the following report was approved by the Finance Committee at the meeting held December 6th, and is forwarded to Council for its adoption.

The same order as followed by the authors of the report is maintained by the committee in order that all points will be covered and the attitude of the committee, either expressing concurrence or non-concurrence, made known.

The terms of reference, to Mr. F. A. Nightingale, C. A., and Mr. T. Harold Johnson, C.A., were conveyed to them in a letter from the City Clerk dated August 17th, which terms of reference explicitly follow the resolution of the Council ordering the survey.

In particular the purpose of the enquiry was to study the present accounting system with the end in view of effecting a general improvement. The secondary purposes were to:-

- (a) centralize the revenues in one department.
- (b) install a ledger system in the Collector's Office, in order that the position of any taxpayer's account would be known by reference to his account in such ledger system,

if both of these changes (a) and (b) were viewed to have practical application.

THE ACCOUNTANTS in their report have complied with the instructions of the Council by recommending certain specific changes. They have also stated that the revenues of the City can be centralized in one office by the employment of an additional cashier to receive all sundry revenues other than those now going through the Collector's Department. They have also stated with respect to a ledger system that:-

"such a change can effectively be made,  
"is imperative, and should have been  
"undertaken years ago".

December 6th, 1934.

With respect to the recommendations dealing with general improvements, the committee concur with many of these, and on reference to its report this concurrence will be noted. There are, however, instances where the committee have not been able to agree that the proposed change would be of benefit to the City.

Regarding the centralizing of revenues, the committee is in agreement with the principle expressed here, and except for such changes that can immediately be made and which will form the basis of an early report from the committee, they are of opinion that a general change bringing about the centralizing of revenues should be made at the same time as and when an Accounting Department is established.

Dealing with the report of the Accountants regarding the ledger system, the committee cannot approve of the plan of the proposed system recommended by the Accountants as an answer to the terms of reference, and feel that it would be wise to delay consideration of any change in the ledger system until it can be foreseen that such change would bring about a definite consolidation of all transactions between the City and its taxpayers in one account for each.

#### ACCOUNTING DEPARTMENT:

THE ACCOUNTANTS recommend the organization of an Accounting Department to perform all account keeping pertaining to the City.

THE COMMITTEE recommend the adoption of this in principle, and suggest that steps be taken to examine the proposal further in order that the Department will be established within a reasonable time. As a logical result of the establishment of such a Department, the committee are of opinion that it would be desirable to hold an annual independent of the City's affairs. Legislation and financing arrangements will be required. Accommodation to house the staff in one office will be necessary. The committee feel that the top floor of City Hall should be utilized for this purpose. Remodelling here would include the installation of elevator service, and the removal elsewhere of the fire alarm telegraph system. The room thus made available and the space available in the gymnasium would provide adequate space for a proper Accounting Office.

December 6th, 1934.

CONTROL OVER EXPENDITURES:

THE ACCOUNTANTS in commenting on the system in use dealing with expenditure in departments state, that it is on the whole quite satisfactory. Elsewhere in their report they add to this by stating that the pre-audit of such disbursements is also satisfactory.

THE COMMITTEE draw the attention of Council to these statements as such reflect the effective control now in operation in connection with expenditures.

ASSESSOR'S OFFICE

THE ACCOUNTANTS recommend:-

- (a) The Street Books to be redrafted to extend the totals of assessments.
- (b) The assessment notices be prepared in duplicate.
- (c) The duplicate copy of assessment notices be filed alphabetically.
- (d) The total of Street Books and duplicate assessment notices be proved showing the total assessment value.
- (e) The Tax Rate struck from such total.
- (f) The Assessment Roll be written up alphabetically from duplicate assessment notices, extended and proven and at the same time the tax bill prepared. This to be performed by one machine operation.

THE COMMITTEE

- (a) Recommend that the Street Books be retained in their present form on account of the subsequent changes that would be required in the extended totals because of January changes in assessments.
- (b) Report that assessment notices are now being prepared in duplicate. In the event of an extra copy of a tax record being required for the Collector in order to eliminate, if possible, the ledger prepared there annually for the purposes of the Voters' lists, it is felt that an extra copy of the tax bill would provide more information than would the assessment notice.

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- (c) Report that the filing of assessment notices alphabetically is considered an internal detail of the office.
- (d) Recommend the retention of the present system in the Assessor's Office. As stated by the Accountants the present system is "carefully conducted and efficiently operated".

The fact that the present staff is adequate, that the equipment proposed would be expensive and would only be utilized seasonally, and that any saving in labour would be absorbed by the attention that would have to be given to the plate records of the addressograph, represent the reasons for the committee deciding to recommend the continuance of the present system. The factor of mathematical accuracy is present now.

It may be, however, that certain changes in the present system may become necessary if and when an Accounting Department is initiated, if so they can then be made.

COLLECTOR'S OFFICE:

THE ACCOUNTANTS recommend:-

- (a) Consolidation of all arrears of a taxpayer in one account.
- (b) Consolidation of all Betterments and Sundries in one account.
- (c) Balancing and proving of accounts.
- (d) Detailed internal audit.

THE COMMITTEE recommend:-

- (a) That pending a complete internal audit and the proving of accounts, that it would be inopportune to change the existing system in as much as such change does not consolidate records between the taxpayers and the City in one account. Until such time, therefore, as an Accounting Department is established, when the account keeping in connection with the tax rolls would be conducted by such Department, this important matter should be held in abeyance.
- (c) The balancing, proving and complete internal audit of the tax accounts from 1925 to 1933 and all unpaid betterments to 1933 should be proved. This internal audit to consist of, proving of outstanding taxes with the General Ledger control accounts, with inter-adjustments between such accounts to bring them into balance.

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This work when finalized will enable the Council to know what general difference exists between the value of outstanding taxes with the control accounts. The audit will also include the verification by mail of all open tax accounts. Should the ultimate difference between the unpaid taxes and the control accounts be substantial, a detailed checking of payments will have to be undertaken. The proposed audit will include the audit of Poll Taxes.

THE COMMITTEE strongly recommend that a special staff of four accountants be engaged for this work, to devote their whole time to it under the personal supervision of the City Auditor. If it appears that such staff is not large enough for the purpose, the Council will be asked for authority to increase it in order to conclude the work within a reasonable period.

THE COMMITTEE estimate that an amount not exceeding \$2,500.00 will be required for the purpose of this audit to the end of the civic year, and request, if the recommendation is concurred in, that this money be voted forthwith. After May 1st, 1935, an additional vote will probably be required.

#### COLLECTOR'S OFFICE (Continued)

On Page 15 of the report the Accountants suggest that outstanding taxes between the years 1908 and 1924 inclusive, should be listed, investigated and submitted to Council for their decision as to their ultimate fate.

THE COMMITTEE consider that the expense involved would not be justified. The fate of these accounts is definitely known today. Very little additional is collectable. To write them off would mean a mere bookkeeping entry of transferring them to another account; that is, changing their present title. They are uncollectable taxes practically to the whole extent of their ledger value. They have been financed by a special loan, and will have to be carried as an asset (although in fact they are not an asset) until such time as the loan in question matures in 1961. The committee, however, agree that in the event of a consolidation of tax accounts into a ledger system, that none of these should encumber the new ledger.

THE ACCOUNTANTS recommend a change in the Poll Tax form to include several columns for part payments and the balancing of the Poll Tax record.

THE COMMITTEE concur in the recommendation.



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WATER DEPARTMENT:

THE ACCOUNTANTS recommend:-

- (a) The installation of a proper billing system for work performed under Water Maintenance Deposits, and such other charges as may be necessary.
- (b) The extension of the present books for recording meter readings to permit the calculation of the charge on the record to be used as the basis for making the bill and posting to the ledger.
- (c) The metering of City Hall to register the water consumed therein.

THE COMMITTEE having studied these recommendations report:-

- (a) Satisfaction with the present billing system.
- (b) Satisfaction with the books for recording meter readings.
- (c) That this is a matter of policy with which other considerations are involved.

WORKS DEPARTMENT:

THE ACCOUNTANTS report that the ledger in the Works Office is in "poor shape". They state, however, that control is being maintained, meaning the committee assume, that the ledger is capable of controlling the record in proper detail and in such a way that it can be balanced. As this is the case, the committee feel that the reference to the ledger being in "poor shape" can only refer to its physical condition.

THE ACCOUNTANTS recommend:-

- (a) All revenue from this Department be received by Cashier.
- (b) The Cash Book be dispensed with.
- (c) A proper billing system for sundry charges be installed.
- (d) Payroll subdivisions be more completely analysed.
- (e) Payroll time cards tested periodically.

December 6th, 1934.

THE COMMITTEE recommend:-

- (a) Concurrence in these recommendations.
- (b) following the centralization of the revenue.
- (c) The purchase of an Autographic Register to record sundry charges.
- (d) Concurrence.
- (e) Additional tests on the payroll by the Auditor not necessarily by a check of the time cards which method does not seem capable of disclosing error.

WORKS DEPARTMENT: (Continued)  
CITY FIELD

THE ACCOUNTANTS recommend:-

- (a) That all stock at the City Field should be under the control of one store-keeper with a change in facilities to ensure protection.
- (b) That stock purchased for new construction be kept separate from stock purchased for maintenance, and construction stock on hand inventoried at the end of the year for the purpose of the Financial Statement.
- (c) That inter-office correspondence be on stationery provided for that purpose.
- (d) That proper bill forms be provided.
- (e) That City and Water Department records be afforded fire protection.

THE COMMITTEE

- (a) Recommend concurrence.
- (b) Does not agree with this recommendation, as no practical purpose would be served.
- (c) Recommend concurrence.
- (d) Recommend the purchase of an Autographic Register machine for billing purposes.
- (e) Recommend concurrence and request that the Board of Works deal with this matter.

December 6th, 1934.

ENGINEER'S DEPARTMENT:

It is stated by the Accountants that the only revenue received by the Engineer's Department represents deposits for the opening of streets. The committee desire to emphasize the fact that these funds go direct to the Treasurer, and only the record is maintained by the Engineer's Department.

THE ACCOUNTANTS recommend:-

- (a) That the cost records pertaining to betterment charges should be proved against the financial records for each particular job.
- (b) That the costs incidental to the operation of equipment and other maintenance items in connection with the cleaning of streets and other services, should be reconciled with the accounting records particularly in respect to capital expenditures.
- (c) That the completion of the charges for betterments should be filed with the City Collector earlier than heretofore.
- (d) That a proportion of administrative salaries be charged to capital expenditure.
- (e) That the cost records pertaining to capital expenditures be adjusted to the accounting system.

THE COMMITTEE

- (a) Cannot concur in this recommendation because of the difficulties in the way of proving proportionate costs of materials employed in any particular job.
- (b) Cannot concur in this recommendation for the same reason as stated in (a).
- (c) Recommend that the City Engineer use his best efforts to make the returns of betterment charges earlier.
- (d) Cannot concur in the recommendation that a part of administrative salaries should be charged against capital undertakings because of the difficulty in ascertaining the proportionate amount and substantiating the charge if contested.
- (e) Cannot concur in this recommendation for the reason given in (a).

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CITY CLERK'S DEPARTMENT:

THE ACCOUNTANTS recommend:-

- (a) That all licenses, including Bicycle licenses, be paid to the Cashier who will issue the covering permits and plates; the statistical record to be kept by the City Clerk.
- (b) That the Police Court Clerk prepare a daily report showing fines and fees collected as indicated by the Magistrate's Record, this report to indicate fines deferred as to payment, such fines to be paid to the Cashier. This report to be filed with the City Clerk for the purpose of verification against the Magistrate's record.
- (c) A system of paying collections received by the Officer of the Court (City Marshal) into a Trust Fund to be disbursed on the order of the City Clerk.

THE COMMITTEE

- (a) Concur in this recommendation except that the plates for all licenses be issued by the City Clerk on presentation of the receipt from the Cashier. This change will become effective following the establishment of the position of Cashier.
- (b) Concur in this recommendation.
- (c) Cannot concur in this recommendation, as the City has taken the position that it is not responsible for the payment to creditors of amounts collected under executions. It is understood that legislation is being prepared to separate the revenues received through Civic Court actions from the Criminal Court, the former to be handled by a special official.

POLICE DEPARTMENT:

THE ACCOUNTANTS

- (a) Recommend that the Police Department be relieved of the duty of issuing bicycle licenses.
- (b) Recommend that all collections under execution to levy be paid to the City Clerk as outlined in their report on the City Clerk's Office.

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- (c) Recommend that other cash receivable by this Department be paid direct to the Cashier.

THE COMMITTEE

- (a) Concur in this recommendation.
- (b) They already stated that this matter is one with which the City appears to have no legal concern, and is now the subject for discussion and legislative action.
- (c) Concur in this recommendation.

HALIFAX HOUSING COMMISSION:

THE ACCOUNTANTS recommend:

- (a) A re-arrangement of the accounting system particularly in respect to houses repossessed, as they suggest it is misleading to show as arrears the amounts outstanding where properties have been taken back.
- (b) A different method of classifying the advances made by the City to the commission for the purpose of enabling the latter to meet its monthly payments to the Province.
- (c) An immediate reconciliation between the accounts of the Provincial Government and the Commission, such difference being stated by them as \$11,245.32, and further stated by them that this recommendation was made by Price Waterhouse & Co, in 1924.

THE COMMITTEE

- (a) Understand that the method of accounting in the Housing Commission in connection with repossessed houses has been along the lines of viewing the project as a whole, and while the position with respect to each property is known, no attempt has been made to account by a different classification, for houses repossessed. It is intended that this matter will be discussed with the Housing Commission to obtain their views respecting the necessity for any change.

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- (b) Do not agree altogether that the advances made by the City should be treated as Reserve against losses, as the question of loss is one that the future only will show.

The Commission's treatment of this advance as a liability seems to be correct, as, broadly speaking, it enters such a classification, and the City will expect a proper accounting when the Commission terminates its activities several years hence.

Quoting from the Price Waterhouse report it is stated in connection with instalments in arrears, that these will have to be provided by the City for the Commission to pay the Province, and that:

"It will be necessary to make  
"provision for this LIABILITY  
"in the 1924/25 budget".

This seems to confirm the fact that, broadly speaking, it is not improper to classify the account in question in that manner.

- (c) Do not agree that it is necessary that a reconciliation between the accounts of the Province and the Commission is important.

It is stated by the Accountants that such a recommendation was made in 1923. Price Waterhouse & Co., stated this in 1923:

"the Province maintains on its  
"books an account for each borrower,  
"and the Commission when remitting  
"collections furnishes a statement  
"showing from whom the instalments  
"have been received. We have not  
"compared the balances on the  
"accounts of the individual  
"borrowers as shown on the books  
"of the Province with the records  
"of the Commission, but the total  
"figures of cash remitted are in  
"agreement. It would appear to  
"be desirable that such a  
"reconciliation be made at an  
"early date".

It is apparent, therefore, that the independent Auditors in 1923 were speaking of a reconciliation of each account. Whether the Accountants are referring to the same thing is unknown. If they are, their recommendation is not feasible as the Province has not for a number of years operated individual accounts for borrowers.

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Regarding the difference of \$11,245.32 reported by the Accountants, the committee has been informed that the Accountants overlooked two payments made by the Commission in April amounting to \$9,873.30, the difference, therefore, is one of interest of \$1,372.02.

The Commission is not in a position to adjust this difference, as the method of treatment by the Commission is different to that employed by the Province. The Commission's calculations are based on a twenty year period, employing a monthly compound interest principle. The Province employs a method of charging interest every six months. It is pointed out to the Council that any difference now running between the records will be more than offset by an available reserve for interest now in the hands of the Commission, amounting at the present time to over \$5,000.00.

CITY ELECTRICIAN'S DEPARTMENT

THE ACCOUNTANTS

- (a) Recommend that no change be made in the operation of the system in this office.

THE COMMITTEE

- (a) Cannot concur in this recommendation, and recommend that when the position of Cashier is established, that the revenue from this office will be received by such Cashier.

CAMP HILL CEMETERY:

THE ACCOUNTANTS

- (a) Consider the system employed to be satisfactory. They recommend that the record of burials and the ownership of lots be completed. They also recommend that the City Clerk issue the Deeds for lots more promptly than heretofore and finally that all cash be paid to the Cashier.

THE COMMITTEE

- (a) Concur in all these recommendations.

CITY HOME

THE ACCOUNTANTS

- (a) Recommend that a billing system serially numbered be established, all numbers to be accounted for.

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- (b) Recommend that the cheques of pensioners be encashed by the City Treasurer.
- (c) Recommend that the Petty Cash Fund be reduced to \$50.00.
- (d) Recommend that action be taken to effectively collect certain accounts of public patients in the Victoria General Hospital and the Nova Scotia Hospital.
- (e) Recommend that the operation of the Tuberculosis Hospital should come under the direction of the Board of Health.
- (f) Recommend that cash from sales of wood and other revenue should be turned over daily to the Cashier.

THE COMMITTEE

- (a) Recommend instead of the system proposed, the purchase of an Autographic Register for billing purposes.
- (b) Are opposed to the recommendation regarding the encashing of cheques for pensioners. They feel it is not appropriate for the Treasurer to arrange for this.
- (c) Report the Petty Cash Fund has already been reduced to \$50.00.
- (d) Advise the Council that a report on the collection of the Victoria General Hospital accounts is pending from Messrs. Nightingale and Johnson when the matter will then be thoroughly discussed.
- (e) Direct the attention of Council to the fact that this is a matter of policy and suggest a joint meeting of the Charities Committee and the Board of Health to explore the suggestion.
- (f) Wish to emphasize that the City Home is making a daily return of revenue to the Treasurer. This is important as there would appear to be in the Accountants Report an inference that it was not being done daily, and should in future be done daily. Naturally with the establishment of the Cashier's Office daily returns will be made there.



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CITY HEALTH BOARD:

THE ACCOUNTANTS express approval of the records maintained by this Department, and recommend that all cash received from the Infectious Diseases Hospital and sundry sources be paid to the Cashier. They also recommend that the Board of Health take over the operation of the Tuberculosis Hospital.

THE COMMITTEE approve of the revenue of this Department being paid to the Cashier when such a position has been established.

THE COMMITTEE refer the suggestion (a matter of policy) of the management of the Tuberculosis Hospital, to a joint meeting of the Board of Health and the Charities Committee.

CITY PRISON:

THE ACCOUNTANTS approve of the records of this Department. They recommend that the monthly report of prisoners should be checked by the Audit Office, which, it is alleged, does not now appear to be done. They also recommend that the Cashier should issue an official receipt for any fines that may be paid direct to the Governor and transferred to the City Hall.

THE COMMITTEE are informed that the monthly report of prisoners has been, and is being, checked by the Audit Office. The committee understand that the Governor of the Prison has been instructed to obtain a receipt for any fines that may be paid to him prior to the release of a prisoner.

POINT PLEASANT PARK:

THE ACCOUNTANTS comment that there is no problem in the conduct of this Department to bring to the attention of Council.

PUBLIC GARDENS:

THE ACCOUNTANTS recommend that all revenue of the Gardens should, as far as is practicable, be paid to the Cashier, and that the Superintendent should be supplied with proper billing forms for work or services performed.

THE COMMITTEE concur in these recommendations and recommend the purchase of an Autographic Register for billing purposes.

FIRE DEPARTMENT:

THE ACCOUNTANTS approve of the records of the Fire Department.

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Dealing with the question of the purchase of gasoline, it is noted that the City Home purchases a supply and draws on such supply as required. The same situation obtains in the case of the Electrician and the Fire Alarm Truck. A further recommendation is that a billing system be set up and all cash be paid to the Cashier.

THE COMMITTEE concur in the recommendation that the revenue of this Department be paid over to the Cashier as soon as this position is established.

THE COMMITTEE recommend that the motor vehicles of the City Home and the Electrician's Department should obtain their gasoline from the City Field. Further that a proper form be prepared to be compiled at the City Field billing the supplies when obtained, and for the benefit of Committees concerned, the form should record the speedometer readings on all such motor vehicles. The Finance Committee wishes to direct the attention of all other Committees under whose control motor vehicles are operated, with the exception of apparatus actually employed for fire fighting purposes, to the desirability of retaining speedometer readings from all such vehicles on each occasion when supplies of gasoline are drawn down; this being for the purpose of allowing the Committees to compare the mileage obtained with the gasoline used.

An Autographic Register for billing purposes is recommended for this Department.

#### CITY LIBRARY

THE ACCOUNTANTS report that the system in the Library is adequate and recommend that the revenue received there should in due course be turned over to the Cashier.

THE COMMITTEE concur in the suggestion, holding the view that the small revenue received in this Department does not require a special system.

#### CITY TREASURER'S DEPARTMENT:

THE ACCOUNTANTS advise that the Treasurer, in their opinion, should take over additional duties, also that there appears to be a duplication of effort in the maintenance of the duplicate Cash Books; also that he should assume the duty pertaining to the cancellation of coupons and the record maintained for that purpose.

THE ACCOUNTANTS also recommend that all employees, except those paid on an hourly basis, should be paid by cheque.

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They also recommend that a Petty Cash Fund supplant the available cash balance in the Street Deposit Account, now being employed, for the purposes of petty cash. Their final recommendation is that outstanding Street Deposits be listed and proved with the Control Account, and steps be taken to satisfy claims or otherwise transfer them elsewhere.

THE COMMITTEE feel that an examination of the duties performed by the Treasurer will indicate that he and his assistant are busily employed, indeed with the establishment of a system of paying employees by cheque, it may be necessary to increase the staff.

Regarding the Cash Books maintained by the Audit Department and by the Treasurer as well, the Treasurer's Cash Book is of a general nature and records the daily receipts without providing an essential breakdown of the various types and classifications of revenue. It is for this reason that the Audit Department maintains its Audit Cash Book. The committee consider the Audit Cash Book of first importance and that it should under no circumstances be abandoned. It also agrees that the Treasurer (as he is now required by law), and being a Treasurer, should continue to maintain his Cash Book in chronological order of receipts.

Regarding the cancellation of coupons and the Coupon Register, the Committee are of opinion that the method whereunder the Treasurer receives these from the Bank, counts them for value and cancels them and afterwards turns them over to the Audit Department for the maintenance of the record, is a suitable system and should be continued.

THE COMMITTEE concur in the recommendation that all officials, other than those paid on an hourly basis, should be paid by cheque, but draw attention of the Council to the additional cost that will arise for Excise, Stationery and Labour. It is estimated that the Excise Tax will amount to \$350.00 annually, and that the additional duties falling on the Audit and Treasurer's Departments may give rise to the necessity for additional help.

The recommendation regarding the Petty Cash Fund is approved.

THE COMMITTEE recommend with regard to the outstanding deposits that the Engineer's Department notify as many of the depositors as can be located in order to satisfy their claims, and that in respect to any items that cannot be so adjusted, that after they are six years old, they should together with any income earned by this account over a period of forty years or more be paid to the General Sinking

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Fund of the City; legislation to be procured to provide the necessary authority.

AUDIT DEPARTMENT:

THE ACCOUNTANTS draw attention to the duplication between this Department and the Treasurer's Department respecting duplicate Cash Books. They also believe that the Audit Department should be relieved of certain duties and they specify the cancellation of coupons and the Coupon Register. They also recommend that the Auditor should not be required to sign or counter-sign the cheques of the City.

THE COMMITTEE have already dealt with the matter of the duplicate Cash Books in the Treasurer's Department. They have as well dealt with the matter of coupons in the same Department. As the law now provides, the Treasurer, or in the absence of the Treasurer, his assistant, together with the Auditor, or in his absence, his assistant or any other person appointed by the Auditor, sign and counter-sign the cheques of the City respectively. If the Council by resolution directs the Auditor to appoint another person to counter-sign the cheques in his stead, he shall be glad to comply, and the change can be effected immediately. This arrangement could be employed until the Charter could be changed.

CONCLUSION:

The study of the Survey-Analysis has not been easy. In some cases there may remain a difference of opinion which, when the practical effect of many of the changes is realized, may make it necessary for the Council to revise situations here and there. The Committee, however, feel that the Survey-Analysis will be productive of much good; it will serve to strengthen the system and such strengthening is desired not only by the Council but by the officials as well.

Three main considerations required a good deal of study. Firstly; the proposal of the new Accounting Department with which the Committee has expressed agreement in principle. The Committee has gone further and has expressed its desire to see this Department established in due course, and an annual independent audit held. Secondly; the recommendation regarding the Ledger System as outlined by the Accountants. This system does not seem to meet the requirements of the City, and it is a question whether it would be a part of wisdom to abandon the present method for the proposed one. However, there will be further opportunity to study this whilst the records in the Collector's Office are being examined. In view, however, of the difficulties in the way of producing a satisfactory

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Ledger System, it is now easier to see why when the matter was examined some years ago, it was not proceeded with. Thirdly; the recommendation respecting the centralizing of revenue and the improvement of the billing system which has received the approval of the Committee, who recommend that steps be taken to arrange for this change as soon as convenient.

It is particularly pleasing to note that the Accountants were able to report that the system dealing with expenditures and pre-audit of disbursements was quite satisfactory.

The situation in the Collector's Office had the Council taken cognizance of the reports made to it from time to time that the rolls were not being balanced and had it taken steps to require this reconciliation to be made, could have been avoided. The result would have been that the records in the Collector's Office would have shown a condition as good as that of the Water Department, where the rolls are being balanced, and with which the Accountants express their satisfaction. Therefore, it seems to the Committee that if action is taken to bring about the adjustment of the records of the Collector's Office by an internal audit, the accounting system will be definitely strengthened.

THE COMMITTEE desire to record its appreciation to the Mayor and other Members of Council who assisted in its deliberations. The Committee also express its appreciation to the officials for the evident desire on their part to give the Committee all information available.

Respectfully submitted,

H. J. Stech,  
CHAIRMAN.

Moved by Alderman Stech, seconded by Alderman Doyle that the report of the Finance Committee's findings re survey-analysis be adopted.

Moved in amendment by Alderman Gough, seconded by Alderman Power that this matter be deferred until after the next regular meeting of Council when the question of an independent audit will be disposed of. Amendment put and lost, 8 voting for the same and 10 against it as follows.

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FOR THE AMENDMENT

Aldermen Getley  
Gough  
Hendry  
Lordly  
Mitchell  
O'Toole  
Power  
Smeltzer

-8-

AGAINST IT

Aldermen Adams  
Donovan  
Doyle  
Gates  
MacDonald  
McCarthy  
McDonald  
McManus  
Miller  
Stech

-10-

The original motion put and passed,  
10 voting for the same and 8 against it as follows.

FOR THE MOTION

Aldermen Adams  
Donovan  
Doyle  
Gates  
MacDonald  
McCarthy  
McDonald  
McManus  
Miller  
Stech

-10-

AGAINST IT

Aldermen Getley  
Gough  
Hendry  
Lordly  
Mitchell  
O'Toole  
Power  
Smeltzer

-8-

Alderman Gough gives notice of  
reconsideration.

His Worship the Mayor submits  
copy of his open letter to the citizens of  
Halifax through the Halifax Herald and the Halifax  
Daily Star, which he wished embodied in the  
minutes as a matter of record.

OPEN LETTER TO THE CITIZENS OF HALIFAX  
THROUGH THE "HALIFAX HERALD" AND " HALIFAX  
DAILY STAR".

- - - - -

The time has arrived for a  
definite statement from me on certain matters of  
importance to our taxpayers.

A section of the Press of this  
City has been dictating to the Civic Government  
on certain important matters, which are  
peculiarly the concern of Council. I feel it  
my duty to warn taxpayers, whose representatives  
we are, and whose interests we are doing our best  
to serve, to disregard the campaign of abuse and  
fault-finding now being carried on (and disguised  
as constructive criticism).

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The taxpayers will not, I hope, make the mistake of taking too seriously the campaign of sensationalism at present being conducted by the "Halifax Mail". I agree altogether with one of my predecessors when he said - "experience has taught me that such criticism is valueless and as far as I am concerned it passes by me as an idle wind which I respect not".

The same section of the Press is endeavouring to turn my public statements on the matter of an audit. As a matter of fact, it is difficult to follow their own attitude on this question. On November 19th, the "Halifax Mail" officials stated its programme. It said - "In what we believe to be the interests of the taxpayers of Halifax we will vigorously continue to campaign for a THOROUGH REORGANIZATION OF THE ACCOUNTING SYSTEM AND THE EARLY ESTABLISHMENT OF AN ANNUAL INDEPENDENT AUDIT". It also said "That the purpose of their articles was to emphasize the need of a THOROUGH REORGANIZATION OF THE ACCOUNTING SYSTEM AND THE EARLY ESTABLISHMENT OF AN ANNUAL INDEPENDENT AUDIT". Personally, I commend this as a sensible attitude, with which there should not be much disagreement.

These are the FACTS regarding the question of an independent audit to date.

The minutes of Council in chronological order show as follows:-

July 12th - Resolution in terms to express approval and agreement by Council of an immediate independent audit of all accounts covering every civic department.

Voted in amendment and passed unanimously that the resolution be referred to the Finance Committee for early consideration.

August 9th - Report of Finance Committee, in reference to foregoing resolution recommending that as a preliminary step that a study into and report on the City's accounting system should first be secured, after which the matter of an independent audit could be dealt with if deemed advisable, following the receipt of such report.

Voted in amendment that an independent audit for one year (or longer as the independent auditors might decide) be immediately commenced. Amendment defeated. Original report passed.

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November 15th ~

Report of Finance Committee submitting copies of report from Messrs. Nightingale & Johnson re accounting system with recommended improvements thereto; with announcement that Committee will study such report after which a report will be made to Council. (Council fixed December 6th as date for receiving such report).

Voted unanimously that report be adopted.

November 15th ~ Notice of resolution given to be moved on December 13th in terms to express approval and agreement by Council for complete and independent audit of every civic department covering a period of at least not less than three years and to cover a further period if the Council so sees fit.

At the moment the Finance Committee are studying the Nightingale-Johnson report on suggested improvements to the Accounting System. This action is in conformity with the decision of Council made at the time the survey-analysis of the accounting system was ordered - that it would receive such a report and examine it. At present the Council are awaiting the report of the Finance Committee.

The present Civic Government of Halifax was duly elected under the British system of representation to manage and conduct the affairs of this City. It will continue to do so free of any dictation from any section of the Press, whose motive is not the good government of the City but to make the paper sell through the medium of scare headlines and pigmented splashes.

It is distressing therefore to note that the "Mail's" attitude has been interpreted by many taxpayers as a movement to create a feast of literary edibility for its readers on whom they will not hesitate to throw the great cost of a complete independent audit after their own "impartial" review of the "justifying" circumstances for it.

The ceaseless quest for headlines and "facts" revives again that famous formula -

"If we had some ham, we could have some ham and eggs, if we had some eggs".



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I may say further, that the Mayor and present City Council have been in office just seven months - have corrected certain irregularities, and will deal with any others that may develop. But must definitely decline to accept any responsibility for what may have occurred under previous administrations. We will keep our own house in order or abide by the consequences.

E. J. Cragg,  
MAYOR.

10.45 P.M.,

Moved by Alderman Doyle, seconded by Alderman McCarthy that this meeting do now adjourn. Motion passed. Meeting adjourned.

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E. J. Cragg,  
MAYOR AND CHAIRMAN.

H. C. Powell,  
CITY CLERK.