

deposited at \_\_\_\_\_; and that such Accounts will be open to be inspected, examined, and copied by any owner of property or ratepayer having an interest in such Accounts, at any reasonable hour in the day-time, until the \_\_\_\_\_ day of \_\_\_\_\_; and that on the last-mentioned day, at the hour of \_\_\_\_\_, the Accounts will be audited by \_\_\_\_\_ at \_\_\_\_\_, when and where every such owner of property or ratepayer, who may have any objection to any matter contained in the above-mentioned Accounts, may attend, and prefer his objection, and the same will be heard and determined by the Auditor.

"Dated \_\_\_\_\_ }  
 \_\_\_\_\_ } Overseers."

ART. 14. The Overseers shall, seven clear days before the day appointed for auditing the Accounts, deposit the said Accounts at the place appointed, and shall permit the said accounts to be inspected, examined, and copied by any owner of property or ratepayer having an interest in the said Accounts, at any reasonable hour in the day-time, after the said Accounts shall have been so deposited, and previous to the day appointed for the audit.

ART. 15. In case the auditing of any of the Accounts shall be adjourned for any longer period than from day to day; the Overseers, on receiving from the Auditor notice thereof, shall affix, in manner aforesaid, notice of the time and place of such adjournment, and of the Accounts remaining to be audited, as often as such adjournment shall be made.

#### AUDITING OF ACCOUNTS.

ART. 16. The Auditor shall audit the Accounts of the Overseers and of the Collector once in every half-year, that is to say, as soon as may be after the twenty-fifth day of March and the twenty-ninth day of September. Provided always, that if the Auditor shall be required by the Local Government Board to hold an extraordinary audit, either of the whole or of any portion of the Accounts, in addition to the ordinary audit, all the provisions herein contained, with reference to the ordinary audit, shall, as far as they may be applicable, apply to such extraordinary audit.

ART. 17. The Auditor, in respect of every ordinary audit, shall give to the Overseers and the Collector fourteen days' notice in writing of the time and place on and at which he intends to commence the audit of the Accounts.

ART. 18. The Overseers and the Collector shall attend at the time and place appointed by the Auditor for the audit of their Accounts, and shall submit to the Auditor all books, documents, and vouchers containing or relating to their Accounts; and the same shall at the time of the audit be open to the inspection of any owner of property or ratepayer having an interest in such Accounts, but to such extent and in such manner only as will not, in the judgment of the said Auditor, interfere with the audit.

ART. 19. In auditing the Accounts, the Auditor shall see that they have been kept and are presented in proper form; that the particular items of receipt and expenditure are stated in sufficient detail, and that the payments are supported by adequate vouchers and authority; and he shall ascertain whether all sums received, or which ought to have been received, are brought into

account; and he shall examine whether the expenditure is in all cases such as might lawfully be made; and he shall reduce such payments and charges as are exorbitant; shall surcharge moneys not duly accounted for, or lost by negligence, upon the person who ought to account for the same, or whose negligence or improper conduct has caused the loss; and shall disallow and strike out such payments as are not authorised by law.

ART. 20. When the Auditor disallows any payment or surcharges any sum upon any person he shall declare the ground of his decision, and offer to state such ground in writing, if required by the person aggrieved to do so, in the proper book of account forthwith, or so soon as the arrangements for the business of his audit will permit, and shall report such disallowance or surcharge to the Local Government Board.

ART. 21. The Auditor shall examine and collate the several books and papers of Account; and shall ascertain that the several entries correspond with and balance each other, where such balance may be required; but in case of any error caused by inadvertence or accident in any account he may require the Overseers or Collector rendering it to correct the same, and the Overseers or Collector shall make the necessary correction, and the Auditor shall then deal with the account so corrected. But if the Overseers or Collector shall refuse to do so, the Auditor shall himself make the correction, and report the circumstances of the case to the Local Government Board.

ART. 22. The Auditor shall compute the several Accounts so as to verify the arithmetical accuracy thereof, and the balance due to or from the Overseers or the Collector at the time to which the audit relates; and he shall state the balance in words at length, and certify the same by his signature or initials, and add the date of the audit; and when he certifies any sum or other matter to be due he shall, as far as practicable, enter his certificate and his reasons for the same (when they are required) in some part of the book of account, which shall be free from other writing.

ART. 23. The Auditor shall receive any objection made by a ratepayer, or any person aggrieved, against the Accounts undergoing audit, or any item or charge therein, or any vouchers or authority for the same, and shall examine into the merits of such objection, and make a decision respecting the same, stating the grounds thereof, and offering to enter the same in the book of account then being examined, if required to do so, as in the case of a disallowance or surcharge.

ART. 24. The personal representatives of an Overseer or Collector accountable under this Order, dying before the audit of his Accounts, shall, so far as they may be by law required, account, in conformity with the provisions herein contained, in the place of such deceased Overseer or Collector; and all regulations affecting the Accounts of such Overseer or Collector shall, so far as may be otherwise lawful, affect the Accounts of his personal representatives.

ART. 25. The Auditor shall, at the close of each audit, transmit to the Local Government Board a statement in the Form (No. 7) in the said Schedule, showing which of the Books directed by this Order to be kept is not kept, or is imperfectly kept, or kept in a form different from that prescribed by the Local Government Board.