

Account shall be in the Form (H.) in the Schedule to this Order, or in a Form to the like effect, and shall be accurately and punctually entered up every week by the Collector, in accordance with the directions appended to the said Form, and shall be duly signed by him when balanced.

Provided that where the said *Rate Collection Account* is kept in the same book as the rate, the columns headed "Number of Assessment" and "Amount of Rate at in the Pound" may be omitted from the Form.

Provided also, that if the Local Board deem it advisable that the *Rate Collection Account* should be kept by their Clerk, such Account may be kept and signed by the Clerk accordingly, instead of by the Collector.

The *Rate Collection Account* shall be balanced as required by Article 2, and if the rate to which it relates is closed at any other time than the 25th day of March, then also at such closing of the rate.

ART. 8. The Collector shall keep a *Collecting and Deposit Account*, in the Form (I.), in which shall be entered accurately, and under their true dates, all sums received by him as such Collector or paid over by him to the Treasurer of the Local Board.

ART. 9. The Collector shall, in the collection of every rate, use a *Rate Receipt Check Book*, in the Form (K.) in the said Schedule, or in such other Form as the Local Board may direct, applicable to one or to several Rates as they may think fit. The receipts and counterfoils in this book shall be numbered consecutively according to the numbers or assessments in the Rate Book.

When the amount of the rate shall be received from any person assessed, the receipt applicable to such person's assessment shall, at that time and not before, be signed by the Collector and detached from the Rate Receipt Check Book, and shall be delivered, stamped with an adhesive stamp, where the amount of the payment shall render such stamp necessary, to the person making the payment, and the counterfoil, duly filled up, shall be retained in the book. In the receipt so delivered, and in the counterfoil so retained, the true date of the payment shall be inserted.

If upon the closing of any rate not fully collected there shall remain in the Rate Receipt Check Book any receipts made out for such rate unused, the Collector shall enter upon each of such receipts the reason for not using it, and date and sign such entry.

ART. 10. Whenever money is received by the Collector otherwise than in respect of Rates, or by the Clerk or other Officer, on behalf of the Local Board, he shall duly fill up one of the receipts and counterfoils in the *General Receipt Check Book*, Form (L.), and shall deliver the receipt (stamped with an adhesive stamp where the amount of the payment shall render such stamp necessary) to the person making the payment, and shall retain the counterfoil in the book. Such receipts and counterfoils shall bear corresponding numbers in consecutive order.

ART. 11. If the Clerk, or any other Officer except the Treasurer and Collector, shall, under the directions of the Local Board, receive or pay moneys on their behalf, he shall keep a *Cash Account*, according to the Form (M.) in the Schedule to this Order, and such Account shall be balanced at such times as the Local Board may direct.

#### AUDIT.

ART. 12. The District Auditor shall audit the Accounts of the Local Board and their Officers

once in every year, that is to say, as soon as may be after the twenty-fifth day of March. Provided always, that if the District 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, so far as they may be applicable, apply to such extraordinary audit.

ART. 13. The Clerk and the other Officers of the Local Board who by law are liable to account to the District Auditor shall attend at the time and place appointed by him for the audit of their Accounts, and shall submit to him all Books and Accounts which they are respectively required to keep by this or any other Order of the Local Government Board, or by the Local Board, together with all documents and vouchers containing or relating to such Books or Accounts; and the same shall at the time of the audit be open to the inspection of any owner of property or ratepayer interested in such Accounts, but to such extent and in such manner only as will not, in the judgment of the said District Auditor, interfere with the audit.

ART. 14. In auditing the Accounts, the District 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. He shall ascertain whether all sums received, or which ought to have been received, are brought into account, and shall examine whether the expenditure is in all cases such as might lawfully be made. He shall also 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. 15. When the District 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 as 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. 16. The District 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 Officer rendering it to correct the same, and the Officer shall make the necessary correction, and the District Auditor shall then deal with the account so corrected. But if the Officer shall refuse to do so, the District Auditor shall himself make the correction, and report the circumstances of the case to the Local Government Board.

ART. 17. The District Auditor shall compute the several Accounts so as to verify the arithmetical accuracy thereof, and the balance due to or from the Officers rendering the same 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