

SCHEDULES.

THIRD SCHEDULE

Audit of Accounts of County and Town Councils.

- 4 Every county council and town council shall make available for inspection by the auditor all books, deeds, contracts, vouchers, receipts, and other documents and papers (in this Schedule referred to as books and documents) which he may deem necessary, and shall give the auditor every reasonable facility for carrying out the audit, and the auditor, on giving not less than seven days' previous notice in writing, may require any person holding any books or documents or accountable therefor to appear before him and to produce the same and to make and sign a declaration as to the correctness or identity of the same, and if such person neglects or refuses so to appear or to produce any such books, deeds, or documents, or to make or sign such declaration he shall incur for every neglect or refusal a penalty not exceeding forty shillings, and if he falsely or corruptly makes or signs any such declaration, knowing the same to be untrue in any material particular, he shall be liable to the penalties inflicted on persons guilty of perjury.