



# Metropolis Management Act 1855

## 1855 CHAPTER 120

### *Audit of Accounts*

#### **CXCII Accounts of Metropolitan Board, District Boards, and Vestries to be balanced up to the End of each Year.**

The Metropolitan Board of Works, every, District Board, and the Vestry of every Parish mentioned in either of the Schedules (A.) and (B.) to this Act, shall, in the Month of April in every Year, Cause their Accounts to be balanced, up to the Twenty-fifth Day of *March* next preceding, and shall cause a full Statement and Account to be drawn out of the Amount of all Contracts entered into and of all Monies received and expended by them during the preceding Year, under the several distinct Heads, of Receipt and Expenditure, and also of all Arrears of Rates and other Monies then owing to such respective Board or Vestry, and of all Mortgages and other Debts and Liabilities then owing by such Board or Vestry: Provided always, that where by reason of the Time established by or under any Local Act for making and collecting Rates in any Parish the Time hereby fixed for making up the Accounts is inconvenient, it shall be lawful for the Metropolitan Board of Works to order that the Time of making and collecting such Rates, and the Period for which any such Rate may be made, shall be altered as to the said Board may appear convenient.

#### **CXCIIIAuditor of Accounts of Metropolitan Board to be appointed by Secretary of State, and remunerated by the Board.**

One of Her Majesty's Principal Secretaries, of, State shall, in the Month of April in every Year, by Order under his Hand, appoint some fit Person to be the Auditor of the Accounts of the said Metropolitan Board for the preceding Year; and every such Auditor shall be paid by such Board not exceeding Five Guineas for every Day he is fully employed on such Audit, and all Expenses he is put to in the auditing of such Accounts ; provided always, that such Payment shall not exceed Fifty Guineas.

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#### **CXCIV Auditors to be elected annually by the District Boards.**

Every District Board shall, in the Month of April in every Year, elect by Ballot from among the Persons acting as Auditors for the Parishes in the District Three Persons, not being Members, of such Board, to be Auditors for the current Year of the Accounts of such Board; and in case of the Death of any such Auditor the Board by whom he was elected shall forthwith elect in a similar Manner some other such Person as aforesaid in his Place, and the Powers hereby given to the said Auditors may be exercised by any Two, of them.

#### **CXCV As to the Audit of Accounts.**

The Auditor of the Accounts of the said, Metropolitan Board, and the Auditors of the Accounts of every District Board and every such Vestry as aforesaid, shall, in the Month of *May*, on such Day or Days as shall be fixed by him or them for the Audit of such respective Accounts, attend at the Office or principal Office of the Metropolitan Board of Works, or of such district Board or Vestry, (as the Case may require,) for the Purpose of auditing their Accounts; and such respective Boards and every such Vestry shall, by their Clerks, Treasurers, and other Officers, produce and, lay before such Auditor or Auditors at every such Audit their Accounts for the Year preceding, together with the Statement and Account herein-before mentioned, accompanied by proper Vouchers for the Support of the same, and submit to his or their Inspection all Books, Papers, Instruments, and Writings in their Custody or Control relating thereto; and such Auditor or Auditors, in the Presence of such of the Members of such respective Boards or Vestries and of the Ratepayers and Creditors on the Rates as desire to attend, shall audit the Accounts herein-before mentioned, and may examine any of the Members of such respective Boards or Vestries or their Officers whom he or they shall deem accountable (and whom he and they is and are hereby empowered to summon, by Writing under his or their Hand or Hands, or under the Hand of any One of them, to appear before him or them for the Purpose of such Examination,) touching the said Accounts, and shall also hear any Complaint which any such Ratepayer or Creditor shall at the Time of such Audit make touching such Accounts; and such Auditor or Auditors shall have full Power to examine, audit, allow, and disallow the said Accounts and Items therein, and shall charge in such Accounts all Sums (if any) which ought to be accounted for, and are not brought into account; and if such Accounts be found correct, such Auditor or Auditors, or the major Part of them, shall sign the same in token of his or their Allowance thereof, and such Allowance shall be final and conclusive on all Parties.

#### **CXCVI Abstract of Accounts to be made.**

The Auditor or Auditors of the Accounts of the Metropolitan Board of Works, and of every District Board and Vestry, shall, after such Audit of Accounts as aforesaid, cause an Account in abstract to be prepared, showing the Receipt and Expenditure under this Act for the preceding Year, under the several distinct Heads of Receipt and Expenditure, with the Statement of the Allowance of the Auditor or Auditors, if he or they has or have allowed such Accounts, or of the Parts, if any, which he or they have disallowed of such Accounts, and also a summary Statement of all Contracts entered into by such Board or Vestry in such preceding Year, and of the Monies owing to and Debts and Liabilities owing by such Board or Vestry on the Twenty-fifth Day of *March* next preceding.

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**CXCVI**Accounts of other Parochial Boards to be audited by the Auditors elected under this Act.

In all Parishes mentioned in the Schedules (A.) and (B.) to this Act, in which other Boards have Control over any Part of the Parochial Expenditure, the Auditors of Accounts of the Parish elected under this Act shall have the same Power of examining the Accounts and Officers of the said Boards as of examining the Accounts and Officers of the Vestry, and shall audit the Accounts of the said Boards in the same Manner as they audit the Accounts of the Vestry, and the Accounts of, the said Boards shall not be subject to any other Audit: Provided always, that nothing herein contained shall apply to Accounts which if this Act had not been passed would have been subject to the Audit of any Auditor, already or hereafter appointed under the Authority of the Act of the Session holden in the Fourth and Fifth Years of King *William* the Fourth, Chapter Seventy-six, or any Act incorporated therewith.