

TOWNSHIP BOOKS FOUND "IRREGULAR"

DIRECTOR ELLIS HOLDS INQUIRY INTO N. GWILLIMBURY ACCOUNTS; PAYMENTS UNDER SEARCHLIGHT

Methods of Accounting Come In For Condemnation At Hearing In Keswick—Cheques Found In Bed Of Treasurer's Brother, Auditor Reports.

"I think there have been irregularities in this municipality; that is to say: the books of account have not been dealt with as they should have been. And, perhaps, the monies have not been as carefully looked after as they should have been."

Such is one of the conclusions reached by J. A. Ellis, Director of the Bureau of Municipal Affairs of the Province of Ontario, following an audit of and inquiry into the accounts of the township of North Gwillimbury, York County.

That "the treasurer should have kept his own money and the money of the municipality separate" was another of Mr. Ellis' findings at the conclusion of an inquiry held in the Town Hall, Keswick, beginning November 25, the official record of which has been made public, and is now reported exclusively in The Liberal.

The inquiry was brought about by a petition signed by 30 rate-payers of North Gwillimbury asking for a Provincial Audit of the township's books. Gordon Peters & Co., accountants, were appointed by the Provincial Auditor to undertake the work. When the audit had been made, the township council asked for an explanation of the findings and requested J. H. Naughton, township solicitor, to take charge of an inquiry.

After some months delay in the course of which the matter came before Provincial Secretary Goldie, the inquiry by the special municipal auditor was arranged, to be held in Keswick. There were present: Director Ellis; W. J. Crawford, Provincial Municipal Auditor; G. P. Peters, the special auditor, and T. H. R. Brock, his assistant; Mr. Naughton, as counsel; Fred. Van Norman, the present clerk and treasurer of the township and others.

Not a Judicial Inquiry

Mr. Peters and his assistant, Mr. Brock, the Provincial Government appointees, were examined in respect to a number of questions submitted in writing by Mr. Naughton. The inquiry, it was explained by Mr. Ellis, was not a judicial inquiry and the whole matter is now before the township council for their further consideration.

Former Reeve C. E. Willoughby and former Treasurer W. A. Hirst, whose accounts were under examination, were questioned during the inquiry, though the explanations given were in the main those of the special auditors, Messrs. Peters and Brock.

Mr. Hirst was questioned with regard to payments he made into township funds.

"On February 7, 1923, \$200 of township funds were deposited in your account by your brother?" asked Mr. Naughton.

"Yes."

"March 26, 1923, the sum of \$349.50 of the township funds deposited in your account by your brother?"

"Yes, both by my brother."

Of this, Hirst declared \$78.16 was his own money. He had found later that the balance of \$471.34 should have been in the township account.

"From the time you deposited it until you transferred it you had the use of that money?"

"Yes."

He explained that he had written out a personal cheque, following an audit, for the amount stated by the auditors as required to make the books balance.

Hirst said he had been in complete charge of the Treasurer's books from May 18, 1923, to April 26, 1924.

Asked why he had paid over to the township a cheque for \$500, he replied: "I have nothing to say other than it must have been due them."

"How could it be due them?"

"In error."

"Was it through the auditor's statement that you found it out?"

"I would not say one way or the other."

"Do you remember how long you had the \$500?"

"It would not be more than three years." Hirst could not remember taking it out at all and did not know whether he had had it from December or April! The township was paying six per cent. on money borrowed from the bank. Asked if he had paid any interest back on the two amounts he had out he said: "Not that I know of."

Hirst also said he owed \$99.03 to the township by reason of an error discovered by Mr. Peters.

"You did not deposit all monies you received in the bank. You used to keep some cash?"

"Always had cash."

"On account of this \$100 going through by mistake you kept \$98.03 of the township funds?"

"That is what must have happened."

Cheques Found in Bed

Mr. Brock was questioned relative to vouchers obtained from Mr. Hirst covering payments. He had gone over those handed over and Hirst had said he "was positively sure he had no more." Brock continued: "When he came down again I told him it was important to get them." Some time later Hirst, he said, had brought in others.

"Did he say where he got them?"

"Yes, he said he had been on his holidays and that it was usual for him to take his books over to his brother's house and he just thought possibly he left some cheques there, and he went upstairs and between the mattress and the springs were these cheques."

The cheques, Brock explained, were largely payable to cash and Hirst said they were disbursements. They could not draw the exact amount and there would be cash on hand.

Cheque to Former Reeve

One of the cheques said by Auditor Brock to have been recovered by Hirst from his brother's bed was drawn in favor of former Reeve Willoughby, the amount being \$600. This cheque was the subject of considerable questioning of Mr. Hirst and Mr. Brock by Mr. Naughton.

The other cheques in this bundle were largely drawn to "Cash." "Did you find items in the cash book which would correspond with these cheques?" Mr. Brock was asked.

"In some cases, not always."

"Here is one to C. E. Willoughby for \$600, June 16th, 1924; did you find items to correspond with that?"

"No, nothing exactly corresponding with that."

"Were there any payments credited to the treasurer amounting to \$600 on June 16th?"

"Not exactly \$600."

Later in the examination, Mr. Brock was asked if certain items in the cash book dated June 14th were paid by cheque dated June 16th.

"Yes, sir."

"That is what you were told?"

"Yes."

"And they were entered there on the 14th of June, before the date of the cheque to Mr. Willoughby?"

"Yes."

"I notice in the cash book," continued Mr. Naughton, "that the items previous to this June 14th, are items dated October 2nd."

"Yes."

Cash Book Scrutinized

Further questioning brought out the information that the items in the cash book were virtually in consecutive order up to October 2. Then they went back to the entries of items said by Hirst to have been the items corresponding to the \$600.00 check, which were entered in the cash book under date of June 14th.

Questioning then turned to Mr. Hirst, as follows:

"What I understand now, Mr. Hirst, is that on the 14th June, you authorized by some order of some kind the bank to pay Mr. Willoughby \$600?"

"\$600."

"He told you that was approximately the amount that was owing?"

"Absolutely."

"On what road?"

"Road 16."

"Then Mr. Willoughby on the 14th June went to the bank on the order you had given him and got \$600 in cash on the 14th?"

"Sure he did."

Later in the examination Hirst was questioned regarding the items he said corresponded with the \$600 Willoughby cheque. Referring to his cash book and vouchers, he answered: "I do not see one there marked road 16." The matter of payments for road oil was also the subject of considerable questioning.

"Was there anything shown as owing by the County of York for oil in 1923, Mr. Brock?" inquired Mr. Naughton.

"No, we have nothing for 1923."

"So that when you balanced your books in 1923 there was no outstanding account by the County of York?"

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TOO LATE FOR ACTION BY THIS YEAR'S COUNCIL

The information brought out by the Provincial Government's audit of the accounts of North Gwillimbury Township coming at this late date, the present Council will have no opportunity of acting upon it. The duty of dealing with the findings and the determination with regard to further procedure will devolve upon the Council elected for 1926.

As it was pointed out by Mr. Ellis, the Keswick inquiry was not a judicial investigation. Such an inquiry was beyond his power. It would of course be held before a judge.

The Liberal, pursuing its policy of printing York County news for York County readers, is the first and only paper to publish a report acquainting the public with the facts of the North Gwillimbury inquiry.

A representative of The Liberal made inquiries of some of the township officials but found them disinclined to express an opinion as to further procedure. The matter, it was said, would pass into the hands of next year's Council for consideration.

HOLIDAY SPIRIT IN NEWTONBROOK

Entertainments Given By Children of Church and Public Schools

(Special to The Liberal)

Newtonbrook, Dec. 24.—Watchnight service will be held at Newtonbrook on New Year's eve. Rev. E. R. Young will lead the meeting.

The Willowdale Lodge L.O.B.A. 580 will hold a dance on December 31 at the Township Hall.

Parisi Bros. have recently opened a fruit store at Stop 9A. They promise to carry a full line of fruits and they are also in the Service grocery chain.

The stores of North York are splendidly decorated with fruit and candy, toys and sporting goods. In every store we find something we need. Why not buy at home this Christmas and partonize our local stores?

An enjoyable entertainment was held here Friday. The church was artistically decorated and also had two Christmas trees. The Sunday School members occupied the platform and the church was filled. The concert was opened with a Christmas chorus and prayer was offered by Rev. E. R. Young, pastor. Recitations were then given by Misses Scott, Banks and Shaw. Master Gordon Cornell gave a reading "Mother and Our Auto." Pantomimes were given by the junior and intermediate girls and two drills, one by boys and girls and the other a Holly Drill by the girls. Master Howard Moore and Miss Eileen Moore played a piano duet. A humorous dialogue was acted by the junior boys. The Pollyanna Class put on the sketch, "My Aunt from California," following which Santa Claus appeared.

The Public School held an entertainment Thursday, December 17. The concert was put on solely by the children and was very good. Santa Claus distributed the gifts. The teachers, Misses Tate, Russell, Jackson and Melburn received appropriate presents from their pupils.

Victoria Square

(Special to The Liberal)

Victoria Square, Dec. 24.—Miss Mortley's school on the 4th line between Victoria Square and Buttonville was the scene of a jolly Christmas entertainment Tuesday afternoon. The program of drills, readings, etc., was enjoyed. A resolution, moved by Mr. Klinck and seconded by Mr. Nicholls commended the teacher for her excellent work and the pupils for the fine program.

The entertainments at Miss Sinclair's School on the 3rd line, and that of Mr. Nicholls on the 4th, were postponed by reason of the funeral of Mr. Leary.

A Christmas entertainment and Christmas tree will be given by the Victoria Square United Church Christmas eve.

PUPILS DISPLAY SKILL IN TESTS

Speed Trials In Arithmetic Is Feature of School Closing Exercises.

It was a day of real smiles 'n chuckles at the Richmond Hill Public School, Tuesday, when the Christmas closing exercises were held, with the co-operation of the Home and School Club. The occasion was marked by the formal opening of the Teachers' Room.

Half-hour programmes were given by each of the classes, beginning with the Primary, at 1:30 o'clock. Vocal solos, instrumental selections and dialogues were given, as well as five-minute talks by some of the pupils on subjects selected by themselves. Each room chose its own chairman.

A feature of the afternoon was furnished by the pupils of Mr. Scott, who displayed amazing skill in a series of speed tests in arithmetic.

Santa Claus arrived opportunely, presenting to each child a gift. The Home and School Club provided a feast of cake, and other generous donations were made of maple cream and candy. Afternoon tea was served by the Club. A collection of \$11 was made for the fund to provide hot cocoa daily for children remaining at noon. Miss Martin's class in the Old High School, had its own party.

The High School closed Monday, being dismissed on completion of the examinations.

Santa Early At Thornhill

Thornhill, Dec. 24.—Christmas services were held in the churches last Sunday and were all well attended. In the United Church the Rev. Mr. Strangways preached two eloquent sermons on the symbolism of Christmas. At the evening service the anthems "Hark, Hark, My Soul" and "Gloria to God in the Highest," also the quartette "Silent Night" were particularly well rendered.

In the Anglican Church several beautiful carols were sung by the choir.

Mr. Philpot of Richmond Hill, has moved into the Uplands Golf Club-house.

Happy faces beamed with expectation on the arrival of Santa Claus on the occasion of the closing of Miss Bird's and Miss Morris' rooms at the Public School. Parents and friends thoroughly enjoyed the entertainment given by the pupils through the untiring efforts of their teachers. Much merriment was aroused when Santa Claus presented the favors and candy to his host of friends. The teachers were the recipients of many beautiful presents. Principal McCormack presided.

Mr. and Mrs. Stuart Brillinger and family of Bala, are spending a few weeks with Mr. and Mrs. O. Brillinger.

The Young Men's Club of the United Church will give an entertainment New Year's evening, January 1. A play "An Economic Boomerang" will be presented.

Many In Field For Reeveship

Present indications are that four candidates will be in the field in Richmond Hill for the Reeveship as follows: J. Lunau, David Hill, James McLean and W. H. Pugsley.

As candidates for councillor the certainties appear to be Mr. Greene and Mr. Baldock. A considerable number of others are mentioned as probabilities, including Harold Murphy and Robert Edean. Nominations take place Monday.

In Vaughan township, indications are that Reeve Berwick Weldrick, and possibly the whole council, will be returned without opposition.

In Markham Township it is reported that George Padgett, former reeve, and possibly John Smith, former councillor, may oppose the present reeve, Wesley J. ohn.

In King township Mr. E. M. Legge, first deputy reeve, will be a candidate for reeve. The intentions of "Sandy" McMurchy, present reeve, are not known.

Whether any opposition will be offered to Morgan Baker, the popular reeve of Whitechurch and son of the late Warden Padgett Baker, is not known, though George Leary has been mentioned as a possible candidate.

Capitol
THEATRE
YONGE AT CASTLEFIELD
NORTH TORONTO

Thursday
Friday
Saturday
DECEMBER
24
25 26

Comedy: "PLEASURE BOUND"

Matinee Christmas Day at 2.30

BOXES OF CANDY FOR ALL.

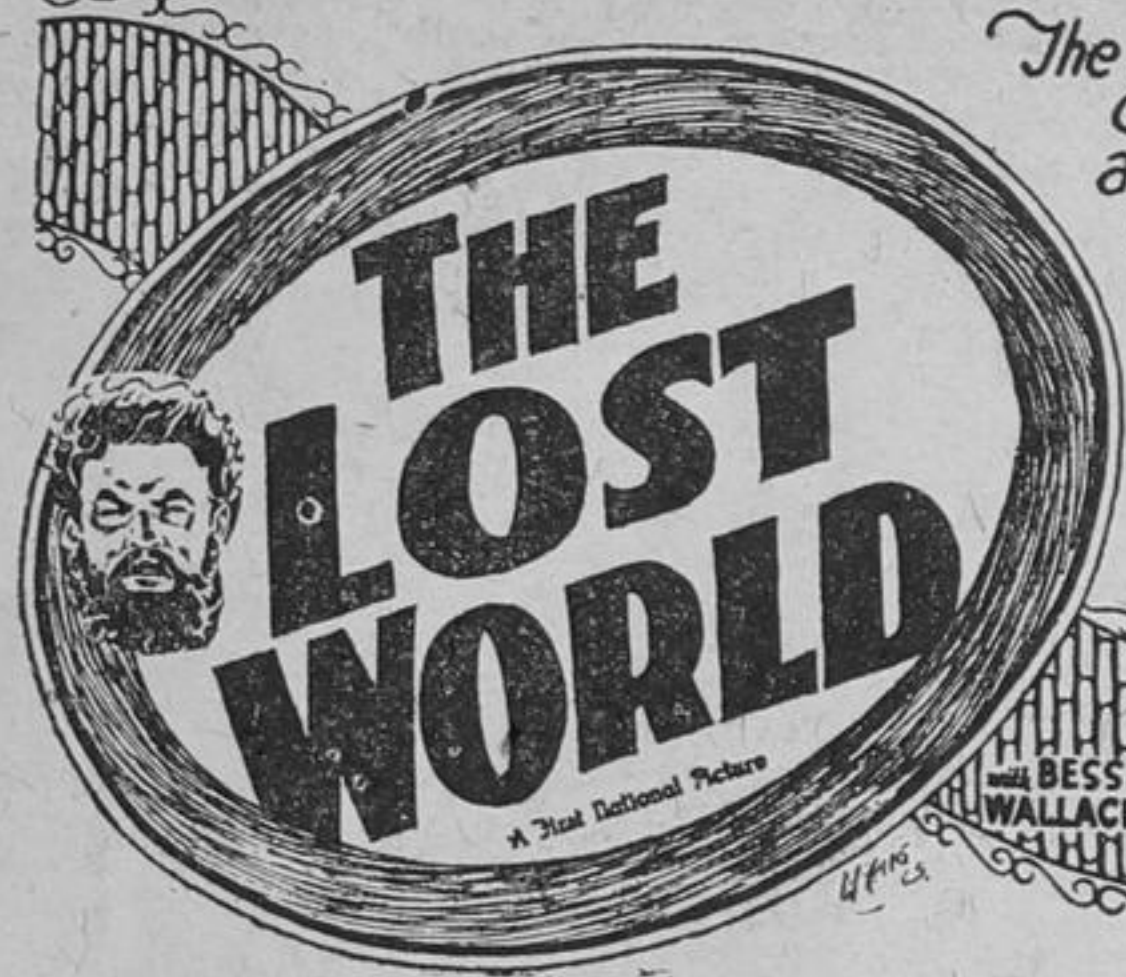
Usual Matinee Saturday.



Monday, Tuesday, Wednesday
December 28, 29, 30

SIR ARTHUR CONAN DOYLES

The strangest story of romance and adventure ever screened!



COMEDY: "THE SEA SQUAWK"

Engine Strikes Truck At Maple

(Special to The Liberal)
Maple, Dec. 24.—On Monday, the 14th inst., Sidney Nicholls passed away at the home of Mr. Frank Line, after a twelve hours' illness. The funeral took place on Tuesday at Aurora cemetery. The deceased was a grandson of the late Peter Rupert of Sherwood.

Mr. A. Brillinger and his son had a narrow escape Monday morning when their truck was struck by an engine crossing near the station. The truck was smashed but the occupants had to jump to save themselves.

The annual entertainment of Maple United Church was held in the Community Hall, Tuesday. A humorous play, "A Perplexing Situation," was presented.

The annual entertainment and Christmas tree of St. Andrew's Sabbath School was held on Friday evening. The vestry was crowded and after an excellent supper a program was given by members of the school. At the close of the program Miss M. Johnston, on behalf of the congrega-

tion, presented the pastor, Rev. Mr. Bowman, with a well-filled purse, and an address was read by Mr. R. McNaughton. Little Miss Audrey McNaughton then presented Mrs. Bowman with a bouquet of roses. Rev. Mr. Bowman responded in a few well chosen words, thanking the friends for the gift. Santa Claus then appeared and distributed the gifts off the tree.

Mr. and Mrs. Stanley McDonald of Kindersley, Sask., are visiting the former's parents, Mr. and Mrs. S. McDonald.

No Vote Unless Taxes Are Paid

In view of the approach of an election of unusual interest to select the members of next year's council, attention is called to the notice which appears upon the tax bills issued by Mr. A. J. Hume, clerk and treasurer, as follows:

"All persons who fail to pay their taxes before the 31st day of December next, preceding the annual elections, shall be excluded from the Voters' List . . . in accordance with the statute in such case made and provided."

5 TUBE KING RADIO \$85

Call and see these popular sets---have one installed in your home on approval. Complete line of Radio Supplies.
HALL'S SERVICE STATION

5 TUBE FADA NEUTRODYNE \$125