

Report No. 3

COPPER CLIFF PUBLIC LIBRARY BOARD

Report and Financial Statements

Year Ended December 31, 1945

ARTHUR A. CRAWLEY & COMPANY

Chartered Accountants

Arthur A. Crawley & Co.
Chartered Accountants
Ottawa, Sudbury, North Bay and Brockville

Northern Ontario Building,
Sudbury, Ontario

March 21, 1946

ARTHUR A. CRAWLEY, F.C.A.
WILLIAM S. PIRIE, C.A.
F. STANLEY JAMES, C.A.
F. RADFORD CRAWLEY, C.A.
ALFRED S. MERRIKIN, C.A.
DAVID P. CRAWLEY, C.A.
DONALD L. JAMES, C.A.

The Council, Ratepayers and Inhabitants,
Corporation of the Town of Copper Cliff,
Copper Cliff, Ontario

Gentlemen:

In accordance with the requirements of the Municipal Act, R.S.O. 1937, we have made an audit of the financial records of the Copper Cliff Public Library Board for the year ended December 31, 1945. The results of our audit are presented in this report, which includes: (1) text of comments and explanatory detail and (2) exhibit A - statement of receipts and disbursements for the year ended December 31, 1945.

SCOPE OF AUDIT

Our audit comprised a detailed examination of the accounting records and vouchers submitted for audit but we did not verify the items of revenue beyond ascertaining that the receipts recorded had been deposited in the bank account.

COMMENTS RESPECTING STATEMENT OF RECEIPTS AND DISBURSEMENTS

The following comments are made with respect to certain items on exhibit A.

Arthur A. Crawley & Co.
Chartered Accountants
Main Building, North Bay and Brockville

North Bay Ontario
Brockville Ontario

March 21, 1948

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had been deposited in the bank account.

COMMENTS RESPECTING STATEMENT OF RECEIPTS AND DISBURSEMENTS

The following comments are made with respect to certain items
on exhibit A.

RECEIPTS
DISBURSEMENTS

TOWN OF COPPER CLIFF - LEVY - \$600.00:

The amount shown as having been received from the Town of Copper Cliff was in agreement with the corporation's records.

FINES AND FEES - \$32.94:

We were unable to verify the fines beyond ascertaining that the net amount of receipts entered in the cash book had been turned over to the secretary-treasurer of the Board and deposited in the bank.

DISBURSEMENTS:

All items of disbursements were supported by vouchers other than cancelled cheques but it does not appear to have been the custom to have the disbursements authorized at meetings of the board.

CASH ON HAND, DECEMBER 31, 1945 - \$14.40:

The cash on hand at December 31, 1945, which was deposited in the bank on February 8, 1946, was not verified by actual count.

CASH IN BANK AT DECEMBER 31, 1945 - \$300.63:

We verified the cash in bank by certificate from the depository and reconciled it with the amount as shown by the books.

Yours very truly,

Arthur A. Crawley & Co.

JM.

Chartered Accountants

TOWN OF COPPER CLIFF - LEVY - \$800.00:

The amount shown as having been received from the Town of Copper Cliff was in agreement with the corporation's records.

FINES AND FEES - \$32.94:

We were unable to verify the fines beyond ascertaining that the net amount of receipts entered in the cash book had been turned over to the secretary-treasurer of the Board and deposited in the bank.

DISBURSEMENTS:

All items of disbursements were supported by vouchers other than cancelled cheques but it does not appear to have been the custom to have the disbursements authorized at meetings of the board.

CASH ON HAND, DECEMBER 31, 1945 - \$14.40:

The cash on hand at December 31, 1945, which was deposited in the bank on February 8, 1946, was not verified by actual count.

CASH IN BANK AT DECEMBER 31, 1945 - \$200.63:

We verified the cash in bank by certificate from the depository and reconciled it with the amount as shown by the books.

Yours very truly,



Chartered Accountants

J.M.

COPPER CLIFF PUBLIC LIBRARY BOARD

Statement of Receipts and Disbursements

Year Ended December 31, 1945

RECEIPTS

Grant - Province of Ontario	\$	56.51
Town of Copper Cliff - levy		600.00
Fines and fees		32.94
Miscellaneous		2.22
Total receipts		<u>691.67</u>
Cash in bank, January 1, 1945		287.48
		<u>979.15</u>

DISBURSEMENTS

Salary - librarian		480.00
- relief assistant		20.00
Books purchased:		
Adult - classified		85.15
- fiction		46.98
Juvenile - classified		3.33
- fiction		26.50
Miscellaneous		2.16
Total disbursements		<u>664.12</u>
Cash on hand, December 31, 1945	\$	14.40
Cash in bank, December 31, 1945		<u>300.63</u>
		<u>979.15</u>

COPPER CLIFF PUBLIC LIBRARY BOARD

Statement of Receipts and Disbursements

Year Ended December 31, 1945

RECEIPTS

28.21
 600.00
 32.94
2.22
 691.67
287.48
979.15

\$

Grant - Province of Ontario
 Town of Copper Cliff - Levy
 Fines and fees
 Miscellaneous
 Total receipts
 Cash in bank, January 1, 1945

DISBURSEMENTS

480.00
 20.00
 82.12
 48.38
 2.32
 22.20
2.16
 664.12
 312.02
979.15

300.63
 14.40

Salary - Librarian
 - relief assistant
 Books purchased:
 Adult - classified
 - fiction
 Juvenile - classified
 - fiction
 Miscellaneous
 Total disbursements
 Cash on hand, December 31, 1945
 Cash in bank, December 31, 1945

