

R. S., 2994, am. **26.** Article 2994 of the Revised Statutes, 1909, as amended by the act 4 George V, chapter 23, section 8, is again amended by replacing the words: "one thousand and fifty dollars", in the second line thereof, by the words: "twelve hundred dollars".

R. S., 2995, am. **27.** Article 2995 of the Revised Statutes, 1909, as amended by the acts 5 George V, chapter 36, section 15; 9 George V, chapter 34, section 5, and 13 George V, chapter 41, section 4, is again amended by replacing the third paragraph thereof by the following paragraph:

Repayment to legal heirs. "The legal heirs of the officer who dies after ten years of service shall be entitled to such repayment."

R. S., 3004, am. **28.** Article 3004 of the Revised Statutes, 1909, as amended by the act 11 George V, chapter 47, section 8, is again amended by replacing the figures: "1922" in the seventh line thereof, by the figures: "1929".

R. S., 3030, am. **29.** Article 3030 of the Revised Statutes, 1909, as replaced by the act 12 George V, chapter 46, section 15, is amended:

a. By replacing the words: "a model school", in the fifth line thereof, by the words: "an intermediate school";

b. By replacing the words: "an academy", in the seventh line thereof, by the words: "high school".

Coming into force. **30.** This act shall come into force on the day of its sanction.

C H A P. 41

An Act to amend the Revised Statutes, 1909, respecting inspection of the accounts of school corporations

[Assented to, the 3rd of April, 1925]

HIS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

R. S., 2835a to 2835k, added. **1.** The Revised Statutes, 1909, are amended by inserting therein, after subsection sixth of section seventh of chapter third of title fifth thereof, the following subsection and articles:

“§ 7.—Inspector-Auditors

“**2835a.** 1. The inspector-auditors, appointed under article 2520*a*, shall, in addition to the duties with which they are charged and without further remuneration, visit, under the direction of the Minister of Municipal Affairs, at the request of the Provincial Secretary, the offices of the boards of school commissioners of this Province.

2. The words “school board” or “school boards”, in this subsection, mean and include the school corporations contemplated by articles 2635 and 2788, with the exception of the following school corporations: the Montreal Catholic School Commission; the Protestant Board of School Commissioners of the City of Montreal; the Board of Roman Catholic School Commissioners of the City of Quebec and the Protestant Board of School Commissioners of the City of Quebec.

“**2835b.** 1. Each inspector-auditor shall be obliged to visit the offices of the school boards mentioned in article 2835*a*, indicated to him by the Minister of Municipal Affairs, in order to ascertain whether:

a. The books, registers and archives of such offices are correctly kept and in accordance with the law;

b. The security furnished by the secretary-treasurer is valid and sufficient;

c. The public moneys are administered according to law;

d. The laws respecting the revenues and expenses of school boards are observed.

2. Each such officer shall further make to the school boards all suggestions of a nature to induce them to adopt a uniform system of accountancy, and, for such object, shall supply them gratuitously with all necessary information.

3. Each such officer may act separately.

“**2835c.** Each inspector-auditor shall make a complete report in duplicate, to the Minister of Municipal Affairs, of each of his inspections, and insert in such report all the remarks he may deem expedient regarding the office in question and particularly the changes which seem to him necessary in order to obtain uniformity in the accountancy of the offices, and all recommendations as to the safe-keeping of the funds of the school board and the accomplishment of the duties of the secretary-treasurer and of the other officers. One of the duplicates shall be transmitted to the Provincial Secretary.

“**2835d.** Upon receipt of the report from an inspector-auditor, the Provincial Secretary may give to the school board interested such instructions as he may deem to be in the interest of the school board.

Transmission of such instructions. **"2835e.** The Provincial Secretary's instructions shall be sent by registered letter to the chairman and secretary-treasurer of the school board, and the chairman and secretary-treasurer must acquaint the school commissioners or trustees therewith at the first general or special meeting held after their receipt.

Duties of commissioners, etc. The school commissioners or trustees shall, at such meeting, take cognizance of these instructions and may order the steps it deems necessary to carry them out.

Inquiry into conduct of officers of municipality. **"2835f.** Every inspector-auditor shall likewise, upon instructions from the Minister of Municipal Affairs given at the request of the Provincial Secretary, hold an inquiry into the conduct of any officer of the school municipality, when it is in the public interest that such inquiry be held; and he shall have, with respect to such inquiry, all the powers of a commissioner appointed under chapter fourth of title third (articles 584 to 589).

Production of books, etc. **"2835g.** Every secretary-treasurer or other person who keeps the account books or the registers of the *procès-verbaux* of a school board must, whenever asked to do so by an inspector-auditor, produce and show to such inspector-auditor, for examination and inspection, all rolls, books, accounts, vouchers and documents in his possession, keeping or control.

Penalty for refusal. **"2835h.** Every secretary-treasurer or other person who neglects or refuses to comply with the provisions of the preceding article shall be liable, for each offence, to a fine of not less than twenty-five dollars and not more than two hundred dollars, recoverable on summary conviction.

Powers of Asst. Prov. Sec., etc. **"2835i.** The Deputy Minister of Municipal Affairs and the Assistant Provincial Secretary shall, *ex officio*, have all the rights and powers conferred by this subsection upon the inspector-auditors.

Costs incurred. **"2835j.** The Lieutenant-Governor in Council shall determine the sum to be paid to inspector-auditors in order to defray the costs incurred by them in travelling in the execution of the duties with which they are charged under this subsection.

Payment of expenses. **"2835k.** The expenses incurred in the carrying out of this subsection shall be paid out of the consolidated revenue fund."

Coming into force. **2.** This act shall come into force on the day of its sanction.