WESTERN AUSTRALIA.

ANNO QUADRAGESIMO PRIMO

VICTORIÆ REGINÆ.

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No. III.

AN ACT to make further provision for the audit of accounts of Local Road Boards.

[Assented to, 2nd August, 1877.]

WHEREAS by section thirty-one of "The District Roads Act, 1871," it is provided that once at the least in every year the accounts of the board shall be examined and the correctness of the balance sheet ascertained by auditors, appointed as in the said Act mentioned, but no provision is made for the event of such auditors finding the said accounts or the said balance sheet to be incorrect; Be it therefore enacted by His Excellency the Governor of Western Australia and its Dependencies, by and with the advice and consent of the Legislative Council thereof, as follows:— *Preamble.*

1 THIS Act may be cited as "The District Roads Boards Audit Act, 1877." *Short Title.*

Principle on which accounts to be audited.

2 IT shall be the duty of the said auditors, in auditing the said accounts, to charge the board with all monies carried over as a balance from the preceding audit, and with all monies which since the preceding audit have come to the hands of the board, or any clerk or servant on their behalf; and to credit them with all monies which the said auditors shall be satisfied have been lawfully expended for the purposes of the said "District Roads Act, 1871," and all monies which the said auditors shall find the said board to have in hand at the time up to which the said accounts have been made up. And it shall be the duty of the said auditors, and they are hereby empowered, to sue, in the name of the Local Board, all persons who have been members of the said board since the next preceding audit, to recover from them, individually or collectively, any balance which may have been found against the board.

Auditors to sue for balance found against board.

In the name and on behalf of the Queen I hereby assent to this Act.

WILLIAM C. F. ROBINSON, Governor.