

REPORT OF AUDIT for 1916, 1917, 1918.

To auditing committee of Council of City of Lebanon, Ore.

In accordance with your request for audit of the city accounts, I wish to state that the same has now been completed and I beg to submit the following report;

The recorders accounts of Licenses and Fines was checked and found to agree with the treasurers account of same, as was also the pound receipts and other miscellaneous revenue.

The warrants issued for the three years were checked with authorization in the minute book and were found correct with the following exceptions;

Warrant #1133 dated 11/7/17 issued to J. M. Jones, was authorized for \$92.40, drawn for \$92.70. Difference of 30¢. Warrant #1342 to J. R. Green dated 7/2/17, authorized for \$70.00, drawn for \$75.00. Warrant #1346 dated 7/2/19, authorized for \$5.00, drawn for \$6.00. Warrant #1405 dated 10/15/18 to Everett Kyle and Epperly, authorized for \$16.10 drawn for \$16.20. Warrant #1433 dated 12/3/18 to J. R. Green authorized for 70.00, drawn for \$75.00.

A list of the warrants paid during above three years was made on the adding machine, which agreed with the amount paid for warrants as shown by treasurers accounts.

A list was made of the interest coupons for the three years, which agreed with the treasurers account of same, as paid out of the different funds.

The Bonds paid and cancelled, by the treasurer agreed with his accounts and reports of same, and the amount outstanding found correct as shown by the bond register.

Payments of property owners for street assessments as shown by the Lein Docket were checked and found to be correct and identical with amounts as shown collected in the Improvement Bond Interest Fund and other accounts.

Amounts received from the Co. Treas. and Co. Clerk, were verified and agreed with the treasurers accounts and reports of same.

All the recorders and treasurers accounts were footed and balances verified, and the cash on hand and in banks to the credit of R. Wayne Green City Treas. on Dec. 31, 1918. was verified and found to agree with his last annual report.

I should recommend that the treasurer be supplied with a rubber stamp, having changeable date and that the treasurer be instructed to cancel all warrants bonds and interest coupons paid by him, showing the date paid, which should agree with date of entry in his books. This would facilitate the checking of his accounts to a great degree, besides being a safeguard for the city.

In the treasurers accounts transfers of amounts from one fund to another, were checked and verified, in fact every entry was traced and checked.

Certifying that the above report is correct and true to the best of my knowledge and belief, it is herewith respectfully submitted.

E. J. Landstrom

Special Auditor.

Done at Lebanon, Ore. May 31, 1919.

In the records and financial statements for 1916
and balance verified, and the cash on hand and in banks
to the credit of the same were \$10,000.00, on Dec. 31,
1916, was verified and found to agree with his last
annual report.

I should recommend that the treasurer be
supplied with a rubber stamp, having appropriate date
and that the treasurer be instructed to cancel all warrants
bonds and interest coupons paid by him, showing the date
paid which should also be entered on entry in his books.
This would facilitate the checking of his accounts for
a great degree, besides being a safeguard for the city.
In the treasurer's accounts transfers of
amounts from one fund to another, were checked and verified,
in fact every entry was traced and checked.
Certifying that the above report is correct
and true to the best of my knowledge and belief, it is
herewith respectfully submitted.

Special Auditor

Done at Lebanon, Ore., May 31, 1917.

LEBANON BANKERS TRUST