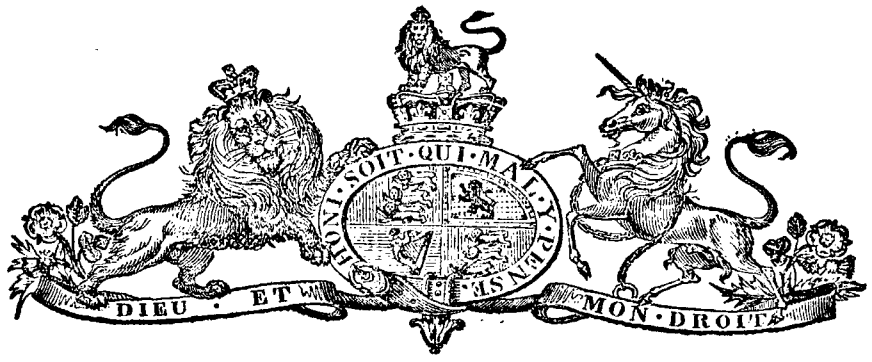


ANNO TRICESIMO PRIMO & TRICESIMO SECUNDO

VICTORIÆ REGINÆ.

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CAP. XCVII.

An Act to make Provision for the Audit of Accounts of District Lunatic Asylums in *Ireland*.

[31st *July* 1868.]

WHEREAS under the Provisions of an Act passed in the Session of Parliament holden in the First and Second Years of the Reign of His late Majesty King *George* the Fourth, intituled *An Act to make more effectual Provision for the Establishment of Asylums for the Lunatic Poor, and for the Custody of Insane Persons charged with Offences, in* Ireland, and of the several Acts amending the same, District Lunatic Asylums have been established in *Ireland*: 1 & 2 G. 4. c. 33.

And whereas by the said Act of the First and Second *George* the Fourth Provision was made for auditing the Accounts of all the Funds intrusted to the Governors or Directors of every such Lunatic Asylum respectively, for the Benefit of every such Asylum:

And whereas it is expedient to repeal the same, and to make other Provision for the Audit of the said Accounts:

And whereas by an Act passed in the First and Second Years of the Reign of Her present Majesty, intituled *An Act for the more effectual Relief of the destitute Poor in* Ireland, Provision was made 1 & 2 Vict. c. 56.

made for the Appointment by the Poor Law Commissioners for the Time being in *Ireland* of Auditors to audit the Accounts of all Persons liable to account under that Act in manner therein mentioned:

And whereas it is expedient that the Auditors for the Time being appointed by the said Poor Law Commissioners in *Ireland* under the Provisions of the said Act should be the Auditors for the Time being to audit the Accounts of all the Funds intrusted to the Governors or Directors of every District Lunatic Asylum in *Ireland*, for the Benefit of every such Asylum:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

Short Title.

1. This Act may be cited for all Purposes as "The Lunatic Asylums (*Ireland*) Accounts Audit Act, 1868."

Commencement of Act.

2. This Act shall commence and take effect on the Thirty-first Day of *December* One thousand eight hundred and sixty-eight.

Sects. 14 and 15 of 1 & 2 G. 4. c. 33. repealed.

3. From and after the Commencement of this Act, Sections Fourteen and Fifteen of the Act First and Second *George* the Fourth, Chapter Thirty-three, shall be and the same are hereby repealed.

Interpretation of Terms.

4. In this Act—

The Word "Asylum" means any District Lunatic Asylum established in *Ireland* under the Provisions of the Act First and Second *George* the Fourth, Chapter Thirty-three, and of the several Acts amending the same:

The Word "Inspectors" means the Inspectors of Lunatics in *Ireland* for the Time being.

A yearly Abstract of the Account of the Funds and Expenditure of every Asylum shall be laid before Inspectors.

5. Before the Twentieth Day of *March* in each Year, after the Commencement of this Act, the Governors or Directors of every Asylum in *Ireland*, or the Resident Medical Superintendent or other proper Officer of such Asylum respectively, shall make out and deliver or transmit to the Inspectors a Return containing a Statement and an Abstract of the Accounts of all the Funds intrusted to the Governors or Directors of every such Asylum respectively for the Benefit of every such Asylum, and of the Application of such Funds, for the Year ending on the Thirty-first Day of *December* preceding such Twentieth Day of *March*, with the Balances of the Debts and Credits, and of the whole Funds of every

every such Asylum respectively, on such Thirty-first Day of *December;* and also the Number of Patients or Persons received into and sent out of every such Asylum respectively during such preceding Year, and the Number of Patients remaining therein at the Time of such Return, and the Number and Names of the Physicians, Surgeons, Officers, Servants, and other Persons employed in or about the Management of every such Asylum respectively, and all such other Matters and Things relating to the Management, Revenue, and Expenditure of every such Asylum respectively, as shall from Time to Time be required by the said Inspectors for the full Disclosure of the State of every such Asylum respectively; and the said Returns, Statements, and Abstracts of Accounts shall be signed by the Resident Medical Superintendent or Chief Officer for the Time being of every such Asylum respectively, and shall be duly authenticated by the Signature of Three Governors or Directors of every such Asylum respectively.

Audit of Accounts.

6. From and after the Commencement of this Act the Accounts of the Receipts and Expenditure of each and every Asylum in *Ireland* shall be audited and examined once in every Year, as soon as can be after the Twenty-fifth Day of *March*, by the Auditor of Accounts relating to the Relief of the Poor for the Union in which such Asylum is situate, unless such Auditor be a Contractor for any Articles or Things supplied to, or be a Member of the Board of Governors or Directors of, such Asylum, in either or any of which Cases such Accounts shall be audited by such Auditor of Accounts relating to the Relief of the Poor for any other Union as may from Time to Time be appointed by the Lord Lieutenant or other Chief Governor or Governors of *Ireland* for that Purpose; and Abstracts of the said Accounts shall, on or before the Twenty-fifth Day of *March* in every Year, be transmitted by the Inspectors to the Auditor by whom the same are to be audited.

Duties of Auditor.

7. Every Auditor acting in pursuance of this Act shall examine into the Matter of every Account which is to be audited by him, and shall disallow and strike out of every such Account all Payments, Charges, and Allowances made by any Person and charged upon the Funds of any Asylum contrary to Law, or which he shall deem to be unfounded, and shall reduce such as he shall deem to be exorbitant, and shall specify at the Foot of such Account every Payment, Charge, or Allowance, and its Amount, which he shall disallow, reduce, or insert, and the Cause for which the same is disallowed, reduced, or inserted; and all Balances found by any such Auditor to be due from any Person having the Control of the said Funds,

Funds, or accountable for such Balances, may be recovered in the Manner by this Act provided.

Recovery of Sums disallowed.

8. In every Case of Disallowance or Reduction by the Auditor in the Accounts of any Asylum the Auditor shall make and sign a Certificate of such Disallowance or Reduction on the Face of the Book or Account wherein the Charges so disallowed or reduced shall appear, and shall debit the Amount disallowed to the Governor or Governors by whose Signature or Initials the Expenditure of the Sum so disallowed shall have been authorized, or if not authorized by the Governors, then to the Officer or Officers by whom such Expenditure shall have been made, and the Sum so disallowed shall be payable by the Person or Persons debited therewith to the Credit of the Governors of the Asylum in the Bank at which the Accounts of such Asylum are kept, and the said Auditor may summon the Person or Persons so debited to appear before any Two Justices of the County in which the Asylum shall be situate, and the said Justices shall, on the Production of the said Certificate of Disallowance or Reduction, inquire whether the Sum disallowed has been so paid to the Credit of the Governors, and on Failure of due Proof thereof by or on the Part of the Person or Persons so debited as aforesaid, and after satisfying themselves that the Sum so debited is properly due, shall adjudge the said Person or Persons to pay the said Sum, together with the Costs of the Application, to the said Auditor; and on Failure of such Payment forthwith, shall cause the said Sum and Costs to be levied by Warrant of Distress upon the Goods and Chattels of the said Person or Persons, wheresoever the same may be found, and to be paid to the said Auditor, who shall thereupon pay over the Sum so disallowed and recovered to the aforesaid Account.

Power of Auditor to summon Witnesses, &c.

9. For the Purpose of any Audit of Accounts under this Act, every Auditor may, by Summons in Writing, require the Production before him of all Books, Deeds, Contracts, Accounts, Vouchers, and all other Documents and Papers which he may deem necessary, and may require any Person holding or accountable for any such Books, Deeds, Contracts, Accounts, Vouchers, Documents, or Papers to appear before him at any such Audit or any Adjournment thereof, and if thereunto required by such Auditor to verify on Oath (which Oath every such Auditor is hereby authorized to administer) the Truth of all such Accounts and Statements from Time to Time respectively, or subscribe a Declaration as to the Correctness of the same.

Penalties for giving false Evidence

10. If any Person, upon any Examination under the Authority of this Act, shall wilfully give false Evidence, or wilfully make or subscribe

subscribe a false Declaration, he shall, on being convicted thereof, suffer the Pains and Penalties of Perjury; and if any Person shall refuse or wilfully neglect to attend in obedience to any Summons of any Auditor, or to give Evidence, or shall wilfully alter, suppress, conceal, destroy, or refuse to produce any Books, Deeds, Contracts, Accounts, Vouchers, Documents, or Papers, or Copies of the same, which may be required to be produced for the Purposes of this Act, to any Auditor authorized by this Act to require the Production thereof, every Person so offending shall be deemed guilty of a Misdemeanor. or refusing to give Evidence.

11. Every Auditor shall in respect of each Audit under this Act be paid, out of the Funds of the Asylum in respect of which such Audit shall have been held, such reasonable Remuneration, not being less than Two Guineas for every Day in which he is employed in such Audit, as the Governors or Directors of such Asylum may from Time to Time appoint, together with his Expenses of travelling to and from the Place of Audit. Remuneration of Auditor.

12. Before each Audit of the Accounts of any Asylum under this Act,— Notice of Audit, &c.

1. The Auditors shall give Twelve Days Notice of the Time and Place at which the same will be made, by Advertisement in some One or more of the public Newspapers circulated in the District in which such Asylum is situate; and
2. The Inspectors shall cause a Copy of the Accounts which are to be audited, together with all Books, Deeds, Contracts, Accounts, Bills, Vouchers, and Receipts mentioned or referred to in such Accounts, to be deposited in the Office of the Clerk and Storekeeper, or other proper Officer, of every such Asylum, and the same shall be open, during Office Hours thereat, to the Inspection of all Persons interested for Seven Days before the Audit; and all such Persons shall be at liberty to take Copies of or Extracts from the same without Fee or Reward, and the Production of the Newspaper containing such Notice shall be deemed to be sufficient Proof of the Notice of Audit on any Proceeding whatever.

13. Within Fourteen Days after the Completion of the Audit of the Accounts of any Asylum the Auditor shall report upon the Accounts audited and examined, and shall deliver or transmit such Report, with an Abstract of the Accounts, to the Inspectors, and a Copy of the same to the Secretary of the Grand Jury of each County or Riding liable to contribute to the Expense of maintaining such Asylum to be laid before the Grand Jury, and also a Copy of Publication of Accounts.

the same to the Governors or Directors of such Asylum, and the said Governors or Directors shall cause the same to be deposited in the Office of the Resident Medical Superintendent, or other proper Officer, of such Asylum, and shall publish an Abstract of such Accounts in some One or more of the Newspapers circulated in the District in which such Asylum is situate.

Inspectors to make annual Return to Parliament as to Audit.

14. The Inspectors shall, in addition to the Matters now by Law required, state in their annual Reports to be laid before Parliament, the Date of the auditing of the Accounts of every Asylum, and also all Charges and Payments in the Accounts of any Asylum which have been disallowed, reduced, or inserted by the Auditor at the then last Audit, together with the Amount of any Disallowances, Reductions, or Insertions which have been recovered and paid to the Credit of the Governors of any Asylum previous to such Report, and any Steps which have been taken at Law for the Recovery of any Sums disallowed, reduced, or inserted by the Auditors.

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