Under the provisions of the Municipal Act, it is necessary for Councils to appoint Auditors to examine and report on the accounts affecting the Corporation, or relating to any matter under its control or within its jurisdiction for each year.

The City of Port Arthur appointed the firm of McIntosh & Hyde for the years 1915 and 1916, for the years 1917 – 1926 the Auditors were McIntosh, Cole & Robertson and for the years 1927 – 1941 the Auditors were Black, Hanson & Co.

The series consists of five post binders with more than one year of year end audit reports in each binder. The reports contain capital balance sheets, revenue balance sheets, revenue accounts, sinking fund balance sheets and other schedules. Along with the various City Departments covered in these reports are Reports pertaining to the Public Utilities Commission, The General Hospital of Port Arthur formerly the Railway, Marine and General Hospital, the Public Library Board, the Board of Education and in some years, the Board of Park Management.

There are duplicate copies of reports for the years 1915 – 1933 and triplicate copies of reports for the years 1934 –1936.

Further accruals are not anticipated.

See Series 105 Financial Statements and Audit Reports for related records from later years.