

inhabitants of the town or any part thereof, shall give the director, or his duly accredited agents, access to their accounts, funds, securities and evidences of property for the purposes of the audit. Upon the completion of each audit, as aforesaid, a report thereunder shall be made to the mayor and city government in cities, to the selectmen in towns, and to the prudential committee and commissioners in a district, and a copy of the same shall be furnished to the city, town or district clerk, who shall cause the same or a summary of its essential features to be published at the expense of the city, town or district. The director, in his discretion, may give preference to audits upon petitions under section thirty-five or thirty-six over audits under this section.

*Approved February 25, 1948.*

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*Chap. 83* AN ACT AUTHORIZING THE TOWN OF BARNSTABLE TO AUTHORIZE THE VILLAGE OR DISTRICT OF WEST BARNSTABLE TO ESTABLISH AN IMPROVEMENT DISTRICT.

*Be it enacted, etc., as follows:*

The town of Barnstable is hereby authorized at an annual or special town meeting to authorize the village or district of West Barnstable to establish an improvement district under the terms and conditions as set forth in section forty-four of chapter forty of the General Laws.

*Approved February 25, 1948.*

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*Chap. 84* AN ACT RELATIVE TO THE VERIFICATION BY CITY AND TOWN AUDITORS OF CASH BALANCES OF TRUSTEES OF PUBLIC TRUSTS.

*Be it enacted, etc., as follows:*

G. L. (Ter. Ed.), 41, § 53, amended.

Verification of audits of public trusts.

Section 53 of chapter 41 of the General Laws, as appearing in the Tercentenary Edition, is hereby amended by striking out the last sentence and inserting in place thereof the following sentence: — They shall, at least once in each year, verify the cash balance of such trustees by actual count of the cash and by reconciliation of bank balances, and shall insert in their annual report their certificate under oath of the facts so found; provided, however, that they need not so verify the cash balance by actual count of the cash if the trustee is a bank, banking association or trust company.

*Approved February 25, 1948.*

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*Chap. 85* AN ACT TO AUTHORIZE THE TOWN OF ORLEANS TO CONSTRUCT AND EQUIP AN ADDITION TO THE FIRE HOUSE IN SAID TOWN.

*Be it enacted, etc., as follows:*

The town of Orleans shall be relieved from compliance with the provisions of sections forty-four A to forty-four D, inclusive, of chapter one hundred and forty-nine of the