

LUTHERAN PREACHER HAD UNPLEASANT TRIP

**Soldiers Forced Him to Parade—
Believed to Have Refused to Leave
Berlin.**

Berlin, Ont., March 6.—About fifty soldiers of the 118th² battalion caused considerable excitement along King street about 11 o'clock Saturday night, when they escorted Rev. C. R. Tappert, pastor of a Lutheran church here, from his house to the barracks singing patriotic airs, and cheering lustily along the route. The soldiers called at the reverend gentleman's house shortly after 10.30 o'clock and were refused admission. They forced an entrance and requested Mr. Tappert to put on his coat and hat and come along with them. These orders were resented and the preacher made a strenuous effort to push the men in kiaki out of the house. The soldiers then pulled him out of the house without his hat and overcoat and the procession proceeded to King street and from there to the barracks. Here the officers interfered and the men were dispersed. Captains Fraser and Routley accompanied Rev. Mr. Tappert back to his home.

The affair was a surprise to the officers and was organized quietly. Rev. Mr. Tappert, it was understood, had been given until March 1 to leave the city, and the soldiers claimed that he was defying the authorities. Outside of being brayed from fall-

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for ensuring the integrity and reliability of financial data. This section also highlights the role of internal controls in preventing errors and fraud.

2. The second part of the document focuses on the implementation of robust internal control systems. It outlines the key components of an effective internal control framework, including the establishment of clear policies and procedures, the assignment of responsibilities, and the regular monitoring and evaluation of control effectiveness. This section also discusses the importance of employee training and awareness in maintaining a strong control environment.

3. The third part of the document addresses the challenges and risks associated with financial reporting. It identifies common areas of vulnerability, such as the complexity of financial instruments, the potential for misstatements, and the impact of changing regulations. This section provides guidance on how to mitigate these risks through the use of professional judgment, the application of accounting standards, and the engagement of external auditors.