TWENTY-FIFTH ANNUAL REPORT OF THE CONTROLLER OF COUNTY ACCOUNTS, FO THE YEAR ENDING DECEMBER 31, 1911, NO. 29

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649197187

Twenty-fifth annual report of the Controller of county accounts, fo the year ending December 31, 1911, No. 29 by Various

Except for use in any review, the reproduction or utilisation of this work in whole or in part in any form by any electronic, mechanical or other means, now known or hereafter invented, including xerography, photocopying and recording, or in any information storage or retrieval system, is forbidden without the permission of the publisher, Trieste Publishing Pty Ltd, PO Box 1576 Collingwood, Victoria 3066 Australia.

All rights reserved.

Edited by Trieste Publishing Pty Ltd.
Cover @ 2017

This book is sold subject to the condition that it shall not, by way of trade or otherwise, be lent, re-sold, hired out, or otherwise circulated without the publisher's prior consent in any form or binding or cover other than that in which it is published and without a similar condition including this condition being imposed on the subsequent purchaser.

www.triestepublishing.com

VARIOUS

TWENTY-FIFTH ANNUAL REPORT OF THE CONTROLLER OF COUNTY ACCOUNTS, FO THE YEAR ENDING DECEMBER 31, 1911, NO. 29

Trieste

Public Document No. 29

TWENTY-FIFTH ANNUAL REPORT

OF THE

CONTROLLER OF COUNTY ACCOUNTS.

FOR THE YEAR ENDING DECEMBER 31, 1911.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1912.

Approved by
The State Board of Publication.

OFFICERS.

FRANK L. DEAN, ...	*Controller.*
WILLIAM H. WING, ...	*First Deputy.*
IRVING TAYLOR, ...	*Second Deputy.*
JAMES C. EMERSON, ...	*Third Deputy.*

The Commonwealth of Massachusetts.

Office of Controller of County Accounts,
8 Beacon Street, Boston, Jan. 15, 1912.

To the Honorable Senate and House of Representatives.

In compliance with the provisions of section 1 of chapter 211 of the Acts of 1905, I have the honor to present the twenty-fifth annual report of this office, covering the year ending Dec. 31, 1911.

Examinations.

The examinations of the year have been carefully and thoroughly made. Considerable time has been spent in consultation with different officers, with a view of ascertaining whether changes could be made toward simplification of their accounts, better keeping thereof, or the adoption of methods calculated to save county money. Many offices have been examined and the accounts put in order several times during the year. A number of changes in officials have made necessary the balancing of accounts of retiring officers and properly starting new ones.

Although in the main vouchers have been proper in form, we have thought there might be an improvement in many instances. The county commissioners were therefore requested to take the matter in hand, and as a result circulars have been sent by them in their respective counties to all who do business with the county treasurer. This circular is substantially the same in all counties and is as follows: —

All persons rendering bills against the county of ————, to insure prompt payment, must conform to the following rules: —

All bills must be in the hands of the clerk of the county commissioners on the first day of the month.

No bills will be allowed unless fully itemized.

Vouchers must be attached to each bill for all cash payments.

No bills for use of automobiles will be allowed in excess of the usual charge for carriage for like service.

These circulars have brought about a great improvement in vouchers.

Those bonds of county officers which are deposited with the county treasurer and are subject to our examination have been thoroughly overhauled. In many cases new bonds have been required, and a large number have been changed so as to comply with the law. The list of corporate fidelity and surety companies authorized to do business in the Commonwealth is often changed, old companies being dropped and new ones added. Inasmuch as a large number of county officers are bonded in these companies, special attention has been given to their bonds.

The examination of accounts of training schools showed that in one instance the superintendent was in the habit of sending out the bills for pupils' care to cities and towns, receiving payment thereof, banking the same, and accounting to the county treasurer at intervals. This method was at once changed. All bills are now sent out by the treasurer and payments of the same made directly to him.

Probation Officers' Accounts.

Under the provisions of chapter 35 of the Acts of 1911, the supervision of the accounts of probation officers was added to the duties of this office. Proper and uniform books for their accounts were at once prescribed, and officers advised relative to their keeping. A difficulty has arisen, however, in securing uniformity in results by reason of a lack of uniformity in the interpretation of the probation laws by the different courts of the Commonwealth. Cases really probationary in nature are handled by the clerks of courts, and in some courts the probation officer is not permitted to have anything to do with the money in probation cases.

Every effort is being made by this office to get these accounts into as uniform a condition as is possible.

Court Stenographers' Bills.

The matter of stenographers' bills, particularly those incurred and allowed in murder trials, deserves attention. Recent trials in Middlesex and Essex counties resulted in very large and apparently too liberal allowances.

In one of these counties a stenographer was employed to report a case at so much a folio. The bills, finally approved and allowed by the court, included one for meals and expenses of the stenographer's assistants, for three days, amounting to $41.25. The four copies of the typewritten report cost the county $683.25. In another case the following bills were approved and allowed: for typewriting machine, $92.25; phonograph, $60; meals for assistants, $97.80; and for four copies of the report, $2,313.60.

The legality of these allowances cannot be questioned. The court has the discretionary power to order the payment and the county must pay.

Appointment of Justices of Inferior Courts as Auditors and Masters.

The practice of the Superior Court in appointing justices of inferior courts, auditors and masters, has grown considerably. The Superior Court has the discretionary power to make these appointments, and the appointees have the undoubted ability to properly perform the service required. In one county a careful comparison was made of a number of auditor's bills rendered by justices, with bills submitted by associate justices for services in holding court during the same year. The result of this comparison indicated that while it was possible for the auditor to have rendered the services paid for by order of the court, still it was possible that the county was not getting a square deal in the matter. The bills paid by the county for services of associate justices were very large.

The memorandum incorporated in the justice's certificate allowing one of these auditor's bills is, in part, as follows: "There is, however, serious question whether a county