

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

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

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**VARIOUS**

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OF THE

CONTROLLER OF COUNTY ACCOUNTS.

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FOR THE YEAR ENDING DECEMBER 31, 1911.



BOSTON:  
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1912.

APPROVED BY  
THE STATE BOARD OF PUBLICATION.

## OFFICERS.

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

AME

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in the context of public administration and government operations. The text notes that such records serve as a critical tool for monitoring performance, identifying inefficiencies, and ensuring that resources are used effectively and ethically.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for standardized procedures to ensure the reliability and consistency of the information gathered. The text also discusses the challenges associated with data collection, such as incomplete reporting and the potential for bias, and offers strategies to mitigate these issues. Furthermore, it touches upon the use of modern technologies, such as data management systems and analytics software, to streamline the process and extract meaningful insights from large volumes of data.

3. The third part of the document focuses on the application of the collected data to inform decision-making and policy development. It stresses that data-driven insights are crucial for identifying trends, assessing the impact of various initiatives, and making evidence-based choices. The text provides examples of how data analysis can be used to evaluate program effectiveness, optimize resource allocation, and address emerging challenges. It also discusses the importance of communicating these findings clearly and effectively to relevant stakeholders, ensuring that the information is accessible and actionable.

4. The final part of the document concludes by reiterating the significance of a robust data management and analysis framework. It calls for a commitment to continuous improvement and the adoption of best practices to enhance the overall quality and utility of the data. The text emphasizes that a strong foundation in data management and analysis is not only essential for current operations but also vital for long-term success and innovation in the public sector.



# 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