

**REPORTS OF THE COMMITTEE OF
INVESTIGATION TO EXAMINE
AND ADJUST THE BOOKS OF THE
PHILADELPHIA COUNTY PRISON,
APPOINTED JANUARY 21, 1854**

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Reports of the Committee of Investigation to Examine and Adjust the Books of the Philadelphia County Prison, Appointed January 21, 1854 by Various

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VARIOUS

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Philadelphia (Penn.) County Prison.
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1854.

REPORTS

OF THE

Committee of Investigation

TO

EXAMINE AND ADJUST THE BOOKS

OF THE

PHILADELPHIA COUNTY PRISON,

APPOINTED JANUARY 21, 1854.

MADE TO THE BOARD

APRIL 10, 1854—MAY 30, 1854—AND JUNE 29, 1854.

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1854.

At a Meeting of the Board of Inspectors of the Philadelphia County Prison, held August 14th, 1854, the following Resolution was adopted :

Resolved, That five hundred copies of the Report of the Committee appointed at a meeting held January 21st, 1854, to settle the Books of the Prison, to September 30th, 1853, be printed for the use of the members.

ATTEST,

J. K. HOWELL,

Clerk.

REPORT.

At a Meeting of the Board of Inspectors of the Philadelphia County Prison, held April 10th, 1854, the Committee appointed at a Meeting of the Board held January 21st, 1854, made the following partial Report for the information of the Board :

Your Committee, immediately upon their appointment, proceeded, in the discharge of the duties assigned to them, to examine the books and accounts of the Prison; but from the confused state they were in, it was impossible to form any correct idea of the financial situation of the institution. Sufficient, however, was brought to light to justify the Committee in the belief that a thorough examination of all the books and accounts should be made.

In compliance with the wishes of the Board, the Committee allowed Mr. Crans to post up and adjust the accounts prior to

October 1st, 1853, and he has been engaged at the books since the appointment of your Committee; but has not, up to this time, been able to close the books, or furnish a list of those indebted to the Prison. With regard to the accounts of the Prison since Mr. Howell, the present Clerk was elected, it is known to the Board that an entire new set of books have been opened, and all the entries have been examined, and quarterly balance sheets furnished, and found to be perfectly clear and satisfactory to the Committee.

The multiplicity of the accounts, and the long period of time over which they are extended, convince the Committee that it will take a much longer time to put the books and accounts in a proper shape than was anticipated by the Board, and has prevented the Committee from being able at this time to make such a report as the Board desire and expect.

It is not in the power of the Committee, at this time, to present anything like a detailed statement of the amounts due to the Prison, but they desire to call the attention of the Board, at the earliest period, to such facts as stood upon the books so prominently that they could not be overlooked, and to give the Board an opportunity to take such action at this time as they may deem necessary.

Measures have been taken to prevent any unnecessary delay in having the accounts of the Prison properly examined and adjusted. The time is drawing near when the management of the affairs of the institution will devolve upon a new Board, and it is not only proper, but absolutely necessary, that the accounts should be well understood and properly adjusted forthwith.

To enable the Committee to accomplish this object, they have

secured the services of an experienced and practical accountant to take charge of the books dating prior to October 1st, 1853. The gentleman engaged is named William E. Burk, and is highly recommended for capacity and respectability. The compensation to be paid him is at the rate of one thousand dollars per annum, for such time as his services may be required; which will be, probably, two or three months.

In the examination of the accounts, it is found that two sums of money have been received by former officers of the Prison, and not accounted for by them.

The first, is the sum of \$1747 37, received by Mr. A. Stevenson, the former Treasurer, on or about the 22d day of July, 1847, from J. McLanahan & Co.

The other, is the sum of \$738 18, received by the former Clerk, Mr. W. J. Crans, from the County Treasury, June 30, 1849.

Neither of these sums is to be found upon the books of the Prison. Mr. Crans admits having received the money, and his receipt at the County Treasurer's office verifies the fact.

Mr. Stevenson has not yet been seen upon the subject of the amount received by him from Messrs. McLanahan & Co.; but his receipt for the amount, produced by Mr. McLanahan, leaves no doubt upon the subject.

Your Committee have not been able to discover whether Mr. Stevenson gave a bond or security, when he entered upon the duties of the office as Treasurer. A committee was appointed to audit and adjust his accounts as Treasurer, and reported the account as audited and settled, as by reference to the Minutes will appear.

Inquiry has been made for the warrants and vouchers of Mr.

Stevenson during the time he was Treasurer, but the Committee were informed that they had been burned or destroyed. This has produced an obstacle in the way of properly examining his accounts that will cause much trouble and labor to overcome.

Your Committee beg leave to suggest, that upon the settlement of the accounts of the Treasurer, all vouchers should be returned and filed among the papers of the Prison, and a proper discharge given to the Treasurer for the amount paid by him.

Upon examining the Receipt-book of the late Treasurer, Mr. Stevenson, we find that a very large amount of money has been paid for salaries and otherwise, and no receipt taken; the warrant endorsed and receipt taken are the only vouchers for the receipt of money from the Prison; hence the necessity of preserving all vouchers.

Depositions of several of the officers of the Prison have been taken, and are herewith annexed. Upon reference being had thereto, much conflicting testimony will be found. It is proper to state, that those persons who complain of not having received their salaries after giving receipts, make no claim upon the Prison therefor.

The balance, as it stands upon the books, against Anthony Freed, Superintendent, is \$2821 61.

In justice to that gentleman it is right to state, that he positively denies, under oath, that he either received or ever saw four of the warrants drawn for his salary, and which are charged to him; and further, that the sum of \$269 88 is charged to him in Mr. Perkins' book, in the handwriting of Mr. Crans, which sum he never received; and also, the sum of \$40 60 was borrowed from the money-drawer, and a due bill left for the amount, which has not been paid.

The Committee can only be guided, in the discharge of their duty, by the books as they appear, and do not feel authorized to make any suggestions upon the subject, as it is a question of veracity between Mr. Crans and Mr. Freed.

The balance against Mr. Crans, appears by the books to be \$1288 48. Mr. Crans received from Mr. Joseph Hunt \$317 48, in the settlement of a private transaction between them. Mr. Hunt had no right whatever to settle his claim in that way, and his estate is liable for the amount. There is also a sum of \$738 18, before referred to as being received by Mr. Crans from the County Treasury. These two latter amounts do not appear upon the books of the Prison against Mr. Crans, nor has Mr. Hunt been credited in his account with the amount settled with Mr. Crans.

Mr. Crans asserts, that he does not owe the Prison anything over and above the sum of \$738 18; and that he has claims for expenses and services that have not been credited to his account. What they are, has not been made known to the Committee.

In the examinations thus far, it is apparent that several thousands of dollars are due to the Prison. The sums referred to, in this partial Report amount to \$5852 41; how much it will be increased, can only be ascertained after the books are posted and the balances made out.

The Committee believe that the Board desire a full and thorough investigation of the accounts, and they therefore give the assurance that nothing shall be wanting on their part to accomplish it, at the earliest possible period.

All the books in the Prison will be fully examined, so that when a further Report is made, the Board will know fully the financial condition of the institution, and be prepared to take