

**EIGHT ANNUAL REPORT
OF THE CONTROLLER OF
COUNTY ACCOUNTS,
FEBRUARY, 1895, NO. 29**

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Eight Annual Report of the Controller of County Accounts, February, 1895, No. 29 by Various

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VARIOUS

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PUBLIC DOCUMENT

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EIGHTH ANNUAL REPORT

OF THE

CONTROLLER OF COUNTY ACCOUNTS.

FEBRUARY, 1895.

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Commonwealth of Massachusetts.

OFFICE OF THE SECRETARY,
BOSTON, JAN. 31, 1895.

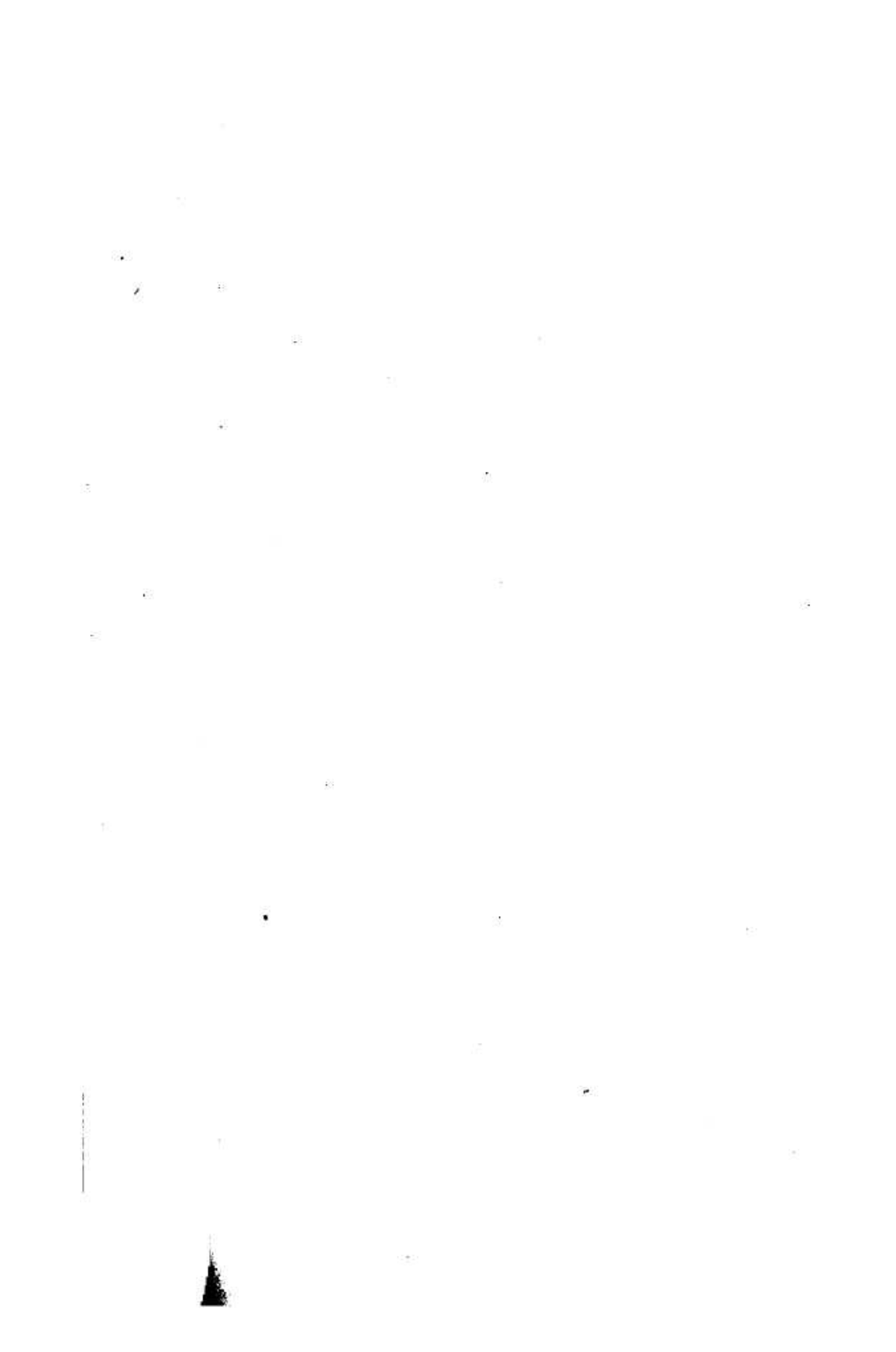
Hon. GEORGE V. L. MEYER, *Speaker, House of Representatives.*

SIR: — I have the honor to transmit herewith, for the use of the Legislature, the eighth annual report of the Controller of County Accounts, covering the year ending with the thirty-first day of December, 1894.

Very respectfully,

WM. M. OLIN,
Secretary.

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Commonwealth of Massachusetts.

OFFICE OF CONTROLLER OF COUNTY ACCOUNTS,
COMMONWEALTH BUILDING, No. 65 BOWDOIN STREET,
BOSTON, Feb. 1, 1895.

To the Honorable Senate and House of Representatives.

In compliance with chapter 438 of the Acts of 1887, as amended by chapter 275 of the Acts of 1888, I have the honor to submit the eighth annual report of this office, covering the year ending with the thirty-first day of December, 1894.

It is with a deep sense of personal loss and bereavement that I speak of the sudden death of my predecessor as controller, Edward P. Loring, who on October 30 last, after a day spent in his official work, with apparently a long life of continued usefulness before him, was without warning called from this life by the grim messenger, whose commands, however unwelcome or unexpected, all must obey. In his death the Commonwealth lost a faithful servant and I a true friend. From an intimate association with him in the work of this office from its inception in 1887, a period of over seven years, I have learned to appreciate the true nobility of his character. He was a man among men, a true friend, always considerate of the comfort and feelings of those who were associated with him in official work, slow to condemn, ready to approve, having a high sense of the dignity of his position, yet never otherwise than kind and genial in his treatment of those who were officially his inferiors. His two deputies learned to not only respect but to love him.

In the performance of his duties as controller he sought solely to do that which commended itself to his judgment as being right and just to all concerned, and he labored to advance the public interests committed to his care with a conscientious sense of duty as his guiding star.

The office was a new one, in work and scope; he found lack of system, uniformity and sense of responsibility among the many officials whose accounts and methods he was called upon to scrutinize. There was looseness of method, laxity in conforming with established law, carelessness in keeping accounts and vouchers; in fact, all the minor evils which experience has demonstrated will always prevail where there is no direct accountability and no continuing supervision of official acts.

How to overcome and correct all this, to bring about uniformity of methods, simplicity in keeping accounts, promptness and regularity in the performance of duties, and to correct abuses where they were found to exist, was the problem which the first incumbent of the office of controller was called upon to solve.

Controller Loring was equipped for this task not only with the legal knowledge of a lawyer, but also with the experience in court forms and procedures acquired through long service as special justice and clerk of a court. Of necessity there was more or less of opposition to be encountered. Many of the officers placed under his charge were men of advanced years, who had grown gray in the service. Their methods had, in their minds, answered all necessary purposes; their habits had become fixed; their system of work had almost become a part of themselves; and to inaugurate new rules and methods, and enforce the change, naturally caused in some cases a feeling of dissatisfaction in the minds of those who were wedded to their old ways.

The correction of abuses, the calling to account of those neglectful or wilful in their disregard of lawful provisions as to their official acts, the ferreting out and bringing to light and condemnation actual wrong-doing which had in a few cases, and I am pleased to say but a few, been carried on and successfully concealed for perhaps many years, caused an entirely different and stronger feeling of opposition to dominate the minds of those whose practices were thus interfered with.

Through all these trials of his knowledge, ability and courage, without swerving from the straight line of duty, without fear or favor, with malice toward none, and with

only the one fixed purpose in view of faithfully and impartially performing the duties imposed upon him by law, Controller Loring earnestly and determinedly followed the course his conscience dictated. There were occasions in which, to my knowledge, arguments were brought to bear that his personal interests would be best subserved by his change of views or by his silence. Such arguments apparently only made him the more persistent in endeavoring to follow in the path of duty.

To show that his labors and faithful services were not without appreciation among those who were knowing to the facts throughout the Commonwealth, I quote, in part, from an editorial utterance in the "Springfield Republican":—

A FAITHFUL SERVANT OF MASSACHUSETTS.

When a man of the record and standing of Col. E. P. Loring, Controller of County Accounts for the State of Massachusetts, is stricken with death upon the streets of Boston, it might be expected that the manner of his going out of life would call attention to his work and lead to adequate obituary mention. He was one of the most competent, thorough and intelligent officials in the whole list of State officers. The people throughout Massachusetts owe him especial gratitude for having made the office of Controller of County Accounts, which he had filled since its creation in 1887, the instrument for injecting method and system into the affairs of all our counties, exposing slipshod ways and insisting upon clear and business-like work.

Colonel Loring abundantly proved the need for the office which he held, and the mark of his faithful service in it is as broad as the State. He unified the work of the county and court officials. What in other hands might have become a mere sinecure, Controller Loring regarded as a trust, and employed to bring about much needed reforms. He was a student of the field in which he worked, and his annual reports have been rich in sensible suggestions, some of which have passed into law, and others might well have been acted upon by the Legislature. Now and then Colonel Loring earned the active enmity of the politicians who cluster about county offices, for he was a blunt man, and did not mince his words in dealing with careless or designing officials, nor stop short of prosecution of them when necessary; and such people were most active in seeking to obtain his official head. The "Republican" was at pains to inquire into the sources of the opposi-