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LUMBERTON, NORTH CAROLINA, MONDAY, DECEMBER 28, 1907.

WHOLE NO. 2816

FOR YOUR CONVENIENCE Boylan's Jewelry Store

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See Our Christmas Post Card Counter.



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JACOBI AXE!
STANDARD FOR QUALITY
They Pleased Them Then and Will Please You Now.

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N. JACOBI HARDWARE COMPANY,
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That is sold under a Positive Steel-Ribbed Guarantee to wear for six months without developing the slightest hole, rip or tear, and the Manufacturer agrees to replace each and every pair that does not come up to this liberal guarantee. Nothing would be more suitable or more acceptable to Father or Brother than a box of these for a Christmas Gift. Ask about them.

You should see our Handsome Line of

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In the business. Never had a loss that was not paid, nor a claim contested.

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Land and Drainage Surveying.

We wish to announce to our clients and the public that we have opened an office in Lumberton which will be in charge of Mr. F. F. Wetmore, who will give his personal attention to this vicinity. Call him at Lumberton Hotel.

WE CAN HELP YOU.

RINGS.

N. C.

REPORT OF THE COUNTY BOARD OF AUDIT AND FINANCE.

Affairs of County Have Been Badly Mismanaged—Violations of Law by County Commissioners and Ex-Sheriff McLeod—

Affairs of Other Officers Found O.K., Some Minor Recommendations Being Made as to Methods—Treasurer Directed to Collect Amounts Due by Ex-Sheriff McLeod and \$100 Due by Register Bullock on Account of Illegal Voucher Issued by Mr. Farwell—Many Difficulties Met With in Preparation of Report.

REPORT OF THE BOARD OF AUDIT AND FINANCE OF ROBESON COUNTY, MADE DECEMBER 21, 1907.

At the session of the General Assembly of North Carolina of 1907, an act was passed appointing the commissioners of audit and finance for the county of Robeson. By the duties laid upon this board were to inquire into and investigate, and file a detailed and summarized statement of the condition of all county finances, to examine the accounts of all public officers of the county, including the board of education and the board of road and pavement commissioners, to make a true report thereof to the board of county commissioners and to the auditor of the district, stating without fear, favor or affection, and misappropriation of public funds, debts, or law, or any malfeasance in office by any public officer. This investigation was to cover a period of four years next preceding the first day of December, 1906. We met on the 1st day of April, 1907, at Lumberton, N. C. and duly organized. A. B. Farwell having been elected chairman. Graham McKinney, secretary. The oath prescribed by the statute appointing us containing, among other things, this provision: that we would diligently and impartially inquire into all matters relating to receipts and disbursements of the public funds of the county and make a true report thereof to the best of our knowledge and ability, without fear, favor, reward or the hope of reward, was administered by W. H. Humphrey, clerk of the Superior Court, and we entered upon the discharge of the duties enjoined upon us by law.

As under the act appointing us we were allowed to do, and as we thought necessary, we employed the Southern Audit Co., of Charlotte, N. C., expert accountants. No compensation is allowed our board for a period longer than ten days in one year; we have nevertheless given largely in excess of that time to the duties of our office and have endeavored to make a thorough investigation of the finances of the county and the administration thereof by all public officials of the county for the last four years. From time to time, we have had before us, and examined under oath, all these officials as to their conduct of public affairs. This has been a tedious and very enormous work, and something that has never been done before in the history of the county.

We regret to have to report that the finances of this county have been badly mismanaged. There is a floating debt against the county, which is constantly increasing, the amount now due being fourteen thousand dollars, due by time contracted at different times for general county purposes itemized statement hereto attached as exhibit "B," and from testimony taken before us, it will take practically all of the time of this year's county fund to pay past indebtedness. The county has been paying interest on this indebtedness at a time when there either was or should have been in the hands of the treasurer of the county sufficient funds to have discharged, at least, a large part of this interest, and the failure of the treasurer to have these funds in hand was due to the neglect of the county commissioners in not requiring the sheriff to turn over to the treasurer these taxes as required by law. It is impossible for us to state with absolute certainty how much the county has lost in the last few years in this manner, but we should think, from the evidence taken by us, that it would amount to several hundred dollars.

In addition to the neglect of the duties enjoined upon them, we have found many positive violations of law, which, as we are required to do under the oath taken by us, we herewith report, without fear, favor or affection.

VIOLATIONS OF LAW BY COUNTY COMMISSIONERS.

We report the following positive violations of law by the board of county commissioners:

First: They are now, and have been at all times since their qualification, drawing per diem and mileage in excess of that allowed by law.

Until the year 1905, the commissioners of this county, together with those in nearly all the other counties in the State, were allowed per diem of \$2.00 and five cents mileage each way. The General Assembly of 1905 passed a special act relating to this county, allowing our commissioners the sum of \$2.00 per day and 10 cents per mile, both ways, for traveling expenses. This act was incorporated into, and forms a part of Sec. 2725, Vol. I, Revised 1905. The only change made by the act of 1905 was to increase the compensation of our commissioners from \$2.00 to \$2.00 per day and from 5 to 10 cents a mile, both ways for mileage. The act of 1905 does not intend to change the law in other respects. By Sec. 317 of the Revised Vol. I, it is provided that "the board of commissioners in each county shall hold a regular meeting at the court house on the first Monday in December and June. Special meetings may be held on the first Monday in every month, but shall not continue longer than two days. Meetings may be held at other times for the more convenient dispatch of business at the call of the chairman."

board shall receive no compensation for attending such called meetings. The board may adjourn its regular meetings in December and June from day to day until the business before it is disposed of.

Under these provisions of the law, the county commissioners cannot receive any compensation but for two days in the month, except at the June and December meetings, at which two last meetings they may remain in continuous session until the business before them is disposed of, and they can only charge mileage one time, but for both ways, at these meetings, but notwithstanding these provisions of the law, called meetings have been held, sometimes two and three times during the month, and the county commissioners have always allowed themselves for these called meetings full per diem and full mileage, and, notwithstanding the fact that this violation of the law was called to their attention some time ago, they are still doing so, as appears from the testimony of Mr. J. W. Carter, chairman of their board, and the official records of their proceedings. It is not for the board of audit and finance to say whether the board of county commissioners are receiving what might be considered fair compensation for the services performed by them, but it is only our duty to say whether or not they have been getting more than the law allows them. We report that they have.

Second: We find further that the county commissioners have violated the law by appointing members of their body as special commissioners for the making of or alleged services, such as the construction of bridges, etc., at a time when the board commissioners, as far as we know, have not been appointed by the commissioners, and have not been authorized to do so, allowing them about \$1.00 a day for this work. As for example, \$10.00 allowed Mr. Alderman for examination of Price bridge, A. H. McEachern, \$15.00, three days examination of stock fence.

There is no authority in the law for this nor for the allowance of any sum to a member of the board of county commissioners except for services performed by him when the board is in session at the court house on the days designated by law.

Third: We find that some of the members of the present board of county commissioners, and members of former boards, have violated the law in that they have been parties to various contracts made with the county, the amount of these transactions aggregating several thousand dollars.

The minutes of the board of county commissioners show that there was paid to the firm of McEachern, of which firm Mr. A. H. McEachern, a member of the board of county commissioners, is senior partner, from April 2, 1905, to April 1, 1907, from the road funds due to Mrs. township, for chain gang and other supplies, the sum of \$1,000.00. Mr. McEachern, in his examination of us, stated that he believed it would be in violation of the law for the county commissioners to make contracts with themselves to build court houses, jails, etc., but he never thought it would be unlawful to have the man in charge of the chain gang to come to his store and buy goods; that he thought he had a right under the act of 1905 to do that. He also testified that a large part of the amount was for cash furnished by him to the road superintendent. We have no reason to doubt that Mr. McEachern so thought, but nevertheless, it was a positive violation of the law.

We also find that between March 1906, and June 1, 1907, there went into the hands of Mr. J. W. Carter, chairman of the board of county commissioners, either to him personally or Maxton, N. C., or to him a member of the firm of J. D. McLean & Co., of which firm he is a member, checks on the public funds of Robeson county, which checks were collected by him or the firm of J. D. McLean & Co., amounting to \$1,000.00, to \$2,000. The greater number of these checks were made payable to Maxine McRae supervisor of roads for Maxton township, but all made payable to Mr. McRae, but a very few of them were collected by Mr. Carter and placed in his individual credit, many of them without having Maxine McRae's endorsement on them. We find from the testimony of Maxine McRae that many bills were presented by Mr. Carter to the board of county commissioners for supplies furnished by Mr. Carter to the county and for the roads of Maxton township, which bills McRae had never seen, nor did he know the amounts charged or collected.

We find only two instances in which it appears that Mr. C. A. Oliver has engaged in any contract with the county. On December 4, 1905, he had charge of "feeding mules \$1.00 per head" for chain gang mules used in Mr. Oliver's stable by Mr. Brock, keeper of the chain gang, and which mules were fed by Mr. Oliver while Brock was in that community. It appears from the evidence that Mr. Oliver charged only 20 cents per day, and there were no other expenses. It seems to have been done simply as an accommodation to the county. The only other allowance made to Mr. Oliver was \$1.00 per head for bridge at Robeson. Mr. Oliver did not furnish the laundry which this was done by a laundry near Mr. Oliver's home, which was near his convenience. We received no bill from either of these two transactions during the two years he was in the county.

Mr. W. H. Humphrey found that other Mr. L. Bullock, or Mr. D. G. Patterson, been connected in some way in any way with the county. The law of 1905, in a communication dealing with the same subject, states that "it is the intent of the legislature to prohibit the payment of any compensation to any person, firm, or corporation for services rendered to the county, except as provided in this section." It is evident that the compensation paid to Mr. Bullock, or Mr. D. G. Patterson, shall become an unduly heavy burden on the county, and that the same will be a violation of the law.

There is also a plain provision of law that the sheriff shall at no time retain over \$2,000 for a longer period than ten days and under penalty of 2 per cent, not more to the county upon all sums so unlawfully retained. We find that this provision of the law has not been observed, and that there have been such violations of it, because of the action of the board of commissioners, that it is evident that the county has

misdeemeanor.

Fourth: We find that the commissioners have violated the law in that they have turned over the tax books to the sheriff or the county store requiring him to produce the State and county treasurers receipts in full for all the State and county taxes for the preceding year. The law says to this is now, and for many years has been, to the effect that the sheriff or tax collector shall not collect the taxes for any year until he shall have settled in full with the State and county for the taxes for the previous year and before receiving the tax du-

pes. We shall produce the receipts of the State and county for the previous year to the clerk of the board of commissioners. In the event of the board of commissioners still supporting a tax collector, but notwithstanding this plain provision of law, on Sept. 15, 1905, the commissioners ordered that the new tax books be turned over to the sheriff.

Based upon presentation of State tax receipts, and that he be allowed to have a new meeting of the board in accordance with the law.

At the time of the new meeting of the board, the board of commissioners shall produce the tax books to the sheriff or tax collector, but notwithstanding this plain provision of law, on Sept. 15, 1905, the commissioners ordered that the new tax books be turned over to the sheriff.

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