

THE ROBESONIAN

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ESTABLISHED 1870

Country, God and Truth

LUMBERTON, NORTH CAROLINA, MONDAY, DECEMBER 23, 1907.

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FOR YOUR CONVENIENCE Boylin's Jewelry Store

Will be open late every night from now till Christmas. You are invited to inspect our stock. Also read our page advertisement in this paper.

See Our Christmas Post Card Counter.



Forty Years Ago

Your Fathers Were Using the Old Reliable

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

For Sale by Leading Dealers in Robeson and Adjoining Counties.

N. JACOBI HARDWARE COMPANY,
Wilmington, N. C.

Why Buy Socks That Will Not Wear When You Can Get



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

Ties and Suspenders,

Each put in a Handsome Box, Hand Bags, Umbrellas, Mufflers, Silk Handkerchiefs, Fancy Vests, and many other Useful things that would make suitable Presents. We have the Swellest Line of Four-in-hand and Club Ties that have been shown in the city.

Give our Goods a look when you go Shopping for
Your Holiday Goods

JENRETTE - SINGLETARY COMPANY,

Head-to-foot Outfitters,

Lumberton, N. C.

Let Us Do Your Job Printing!

WE MAKE A SPECIALTY OF

Commercial Work.

SEND US YOUR ORDERS.

Freeman Printing Co.

Lumberton, N. C.

INSURANCE THAT INSURES

Insure Your Property Through

WILLIAMS, Fire Insurance Agent,

Lumberton, N. C.

PURCELL & WETMORE,

Land and Drainage Surveying,

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

WE CAN HELP YOU.

RINGS.

REPORT OF THE COUNTY BOARD OF AUDIT AND FINANCE.

Affairs of County Have Been
Satisfactorily Administered—
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 \$300 Due by
Register Bullock on Account
of Illegal Voucher Issued by
Mr. Farnham—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 for 1907, an act
was passed appointing the undersigned
board of audit and finance for the
county of Robeson. By said act the
duties laid upon this board were to
acquire into and investigate and file a
detailed and itemized account of the
condition of all public funds of the
county, including the board of
education and the board of road
superintendents and to make a true report
thereof to the board of county commis-
sioners and to the auditor of the dis-
trict, stating without fear, favor or af-
fection any misappropriation of public
funds, violation of law, or any misman-
agement in office by any public officer.
This investigation was to cover a pe-
riod of four years next preceding the
first day of December, 1906. We met
on the 1st day of April, 1907, at Lum-
berton, N. C., and duly organized. A.
B. Farnham having been elected chair-
man, Graham McKinnon, secretary.
The oath prescribed by the statute ap-
pointing us containing, among other
things, this provision, that we would
diligently and impartially inquire into
and report upon 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 Su-
preme 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. We also had the books of
the 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 thor-
ough 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 of-
ficials as to their conduct of public
affairs. This has been a tedious and
very onerous work, and we believe
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 con-
stantly increasing, the amount now
due being fourteen thousand dollars,
and we are contracted at different
times and for general county purposes,
itemized statement hereto attached as
exhibit "B," and from testimony taken
before us, it will take practically all
of the taxes of this year's county fund
to pay past indebtedness. The county
has been paying interest on its in-
debtedness a time when there
either was or should have been
in the hands of the treasurer of the
county sufficient funds to have
been discharged, at least a large
part of this interest, and these
funds have been 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 dol-
lars.

In addition to the neglect of the
duties enjoined upon them, we have
found many positive violations of law,
which, as far as we are concerned, we
take by us, we herewith re-
port, 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 ex-
cess of that allowed by law.

Until the year 1905, the commis-
sioners 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, al-
lowing our commissioners the sum of
\$3.00 per day and 10 cents per mile,
both ways, for traveling expenses. This
act was incorporated into, and
forms a part of Sec. 2785, Vol. 1, Re-
vised 1905. The only change made by
the act of 1905 was to increase the
compensation of our commissioners
from \$2.00 to \$3.00 per day and from
5 to 10 cents a mile, both ways for
mileage. The act of 1905 doesn't pre-
scribe by Sec. 1317 of the Revised
Vol. 1, 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
in session than two days. Meetings
may be held at other times for the
more convenient dispatch of business
of the call of the chairmen."

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

Under these provisions of the law,
the county commissioners cannot re-
ceive any compensation but for two
days in the month, except at the June
and December meetings, for which the
last meeting they may remain in con-
tinuous session until the business be-
fore them is disposed of, and they can
only charge mileage one time, but for
both ways, at these meetings, but, not-
withstanding these provisions of the
law, called meetings have been held
sometimes two and three times during
the month, and the county commis-
sioners have always allowed them-
selves for these called meetings full
per diem and full mileage, and, not-
withstanding the fact that this viola-
tion of the law was called to their at-
tention some time ago, they are still
drawing the same compensation. The
members of the board, the chairman,
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 commis-
sioners are receiving the same com-
pensation for the same services, 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 been ap-
pointing members of their board, or
special committees for the performance
of alleged services, such as examina-
tion of bridges, etc., at a time when
the board of commissioners were not
in session and have been allowing
them about \$5.00 a day for their work.
For example, \$19.00 allowed H. A.
Alderman for examination of
bridges; A. R. McEachern, \$15.00,
three days examination of stock
fence.

There is no authority in the law for
this sort of the allowance of county
commissioners, except for services per-
formed 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 for-
mer boards, have violated the law in
that they have been parties to various
contracts made with the county, the
amount of these transactions being
\$1,000.00. These contracts were made
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