STATE MONEY MISSING.

Irregularities in the Office of the Auditor of Public Accounts.

A SERIOUS AFFAIR.

Payments Made by Court Clerks which Do Not Appear Upon the Books.

A discovery has been made which shows that several sums of money paid into the office of the Auditor of Public Accounts during the administrations of Auditors Taylor, Massey, and Allen have not been credited, and are so far unaccounted for.

Among the clerks appointed in the Treasurer's office when Mr. Barksdale took charge, January 1, 1884, was Dr. Q. R. Hume, of Greene county. Dr. Hume is also clerk of the County Court and of the Circuit Court of Greene. In posting books kept by him here in the Treasurer's office he observed that a sum of money which he had paid (through the hands of his county treasurer) into the office of the Auditor in December was not credited in the Treasury. The money was for State taxes collected on law processes, and having been paid in at the Auditor's office (in evidence whereof he held the receipt of W. R. Smith, Esq., clerk,) should have appeared credited to his account there, and should have been paid into the Treasury. But the Treasurer's books did not show that any such payment had been made by the Auditor's office. This fact was ascertained in January or February, and Dr. Hume went to Mr. Smith and spoke of it—spoke of it on two or three different occasions. Mr. Smith said that he hadn't had time to audit the account; would do so shortly, and that as they both (Messrs. Smith and Hume) were there in the Capitol, it was all right and could be attended to at any time. Later the money was paid in in due form.

Recently some one picked up in a back room of the basement—a room where the hand-books are examined—a letter in the writing of Dr. Hume addressed to the Auditor of Public Accounts. The letter was of date December, 1882; was written from the county-seat of Greene; bore evidence of having been sent here registered; was open at one end, and contained Hume's statement of his account, amounting to $209, and spoke of funds enclosed to pay same. No money was found in this letter, but allowances of the courts to Hume to the amount of about $35 were left in it. These allowances and about $174 in cash Hume had forwarded from Greene to Richmond to pay his indebtedness. There is no evidence or clue as to who opened this letter. It was turned over to Dr. Hume, and with it in hand he approached Mr. Waddill, the general book-keeper in the office of the Auditor. No explanation of how the letter came to be rifled could be obtained; but it was ascertained from the books that sums of money certainly paid in and for which Mr. Hume held receipts were not credited. Mr. Waddill is a son of the clerk of Charles City county and a brother of the county clerk of Henrico. He has been employed in the office since the commencement of the present administration, making inquiries as to whether all sums of money paid in by these officers appeared on the books. Large sums paid in by his father and by Mr. Carter, clerk of the Circuit Court of Henrico, were *not* credited and not accounted for. Of these facts Auditor Marye and Treasurer Barksdale were informed, and the special committee of the House appointed to investigate Attorney-General Blair's accounts, and authorized to go into other such matters, took the thing in hand. Yesterday they submitted the following in conjunction with their report in the investigation of Messrs. Blair and Field:

REPORT OF THE COMMITTEE.

Moneys Paid Into the Auditor's Office and Not Covered Into the Treasury.

Irregularities appear to have existed in the office of the Auditor of Public Accounts prior to January 1, 1884, with respect to money paid into the office by the clerks of the various courts of the Commonwealth. It is the duty of such clerks to collect the tax upon civil process, deeds, &c., and to make report thereof to the Auditor and cover the same into the Treasury between the 1st day of September and the 15th day of December in each year, with very heavy penalties upon them for failure to make such report and payment within the time specified.

From the examination of witnesses upon this subject (whose testimony is herewith returned) and from the records of the Auditor's office (copies of which are filed with such testimony), it appears that there were 113 clerks of county and corporation courts, the same number of clerks of circuit courts, and one clerk of Richmond City Chancery Court, making in all 227 clerks, who ought to have made such reports and payments for the years ending September 1, 1882, and September 1, 1883. But the records show no report or payment from 153 of these clerks for the year ending September 1, 1882, and none from 107 of them for the year ending September 1, 1883.

This state of facts can be explained in but one of two ways: Either the clerks failed to make these reports and payments, which are not entered to their credit, or they made them and were not credited by them on the books of the office. Within the limited time at the disposal of your committee they could procure evidence as to only four clerks—viz., Q. R. Hume, clerk of the Circuit and County courts of Greene county; Edmund Waddill, clerk of the Circuit and County courts of Charles City county; George W. Carter, clerk of the Circuit Court of Henrico county; and E. L. Turner, clerk of Greenesville county.

From the deposition and vouchers of Q. R. Hume, now a clerk in the Treasurer's office, it appears that on different occasions within the last four years he has paid into the Auditor's office sums aggregating $458.72, which are not entered on the books of either the Auditor or Treasurer. The last of these remittances he made December, 1882, by a registered letter containing currency and stamps, $174.67, and claims against the State to the amount of $35. No receipt appears to have been given for this remittance. The envelope in which these enclosures were sent was lately found in the Auditor's office with the seal broken and with his letter and claims against the State still in it, but without the currency and stamps, and no trace of the remittance as above stated is to be found on the books.

The deposition of W. M. Waddill, one of the clerks in the Auditor's office, shows, as per vouchers exhibited before your committee, that his father, clerk of the courts of Charles City, has paid into the Auditor's office within the last six years sums to the amount of $761.58, which are not entered anywhere on the books of the office.

The deposition of George W. Carter, with the other evidence, shows the payment by him into the office within the last —— years of sums aggregating $442.32, of which no entry is to be found on the books.

The deposition of L. D. Yarrell, judge of Greenesville county, shows the payment by the clerk of his county of a sum of money into the office (the amount not known) for one of the fiscal years 1881-'2, or 1882-'3, and the books show no entry of any sum paid in on either year.

It thus appears that sums to the amount of $1,582.03 are proven as having been paid into the office from three of the counties of the State, of which the books show no trace; and one sum, in addition to these (the amount of which could not be given), is also proven to have been paid in and not entered.

Your committee had no information as to these matters until two or three days ago, and the necessity for making a report in so short a time prevented them from being able to hear more evidence. Inasmuch as the four cases as to which they were able to procure evidence show the state of facts above set forth, they are of opinion that it may reasonably be inferred that in a large number of the cases where the clerks appear to be in default they are not actually so, but have paid into the Auditor's office; that being the office into which they usually pay.

From the evidence before your committee they are of opinion that the two fiscal years of 1881-'2 and 1882-'3 (as to which tabled statements are given) are not the only ones in which there occurs this absence or want of entries on the books; but that the accounts of some years previous to that time will show no report or payment from a large number of the clerks in the State.

Your committee believe that a full investigation will show that many thousands of dollars have been paid into the Auditor's office by the clerks and not entered on the books of that office.

Receipts for money paid and not entered were exhibited by the witnesses, Hume, Waddill, and Carter, in giving their testimony, which receipts appeared to have been signed by William R. Smith, a clerk in the Auditor's office. Your committee did not summon him for want of time (in view of the impending adjournment *sine die* of the Legislature) to go into an investigation as to who might be implicated in these irregularities, upon which question they do not now undertake to pass.

Your committee recommend as being probably the only measure now practicable the appointment of a committee to continue the investigation after this session of the General Assembly shall have adjourned *sine die*, and to report to the next meeting thereof, with leave to have such report printed at any time, and with as full power in other respects as may be granted to it.

Respectfully submitted.

JOHN B. MOON, Chairman;
R. T. BARTON.

November 29, 1884.

THE TESTIMONY TAKEN.

Evidence Upon Which the Report of the Committee is Based.

OFFICE AUDITOR OF PUBLIC ACCOUNTS,
FRIDAY, November 28, 1884, 10 P. M.

Present: Messrs. E. B. Moon and R. T. Barton.

Q. R. Hume, sworn and examined.

By Mr. Moon: Q. What was your occupation in 1881 and 1882?

A. Clerk of the County and Circuit courts of Greene county.

Q. As such clerk did you remit to the Auditor any taxes collected on suits, deeds, etc., during the year 1882? If so, state the amount remitted and all the circumstances of the transaction.

A. Upon the 11th day of December, 1882, I wrote to the Auditor of Virginia, enclosing him a registered package of $174 in money, and sixty-seven cents in postage-stamps, and $36 in accounts against the State, allowances of clerk of said court; also my reports for the year ending the 1st of September, 1882; the amount aggregated $209.67. Some time in the month of November, 1884, all of these papers were found in one of the back offices of the Auditor's office, and upon examination of the Treasurer's books I find that I have no credit for any sum paid for the year 1882 at all. That about embraces it all. The reports and accounts I find in the original envelope sent by me to the Auditor of Public Accounts.

Q. Did you find any money, currency, or stamps in the original envelope?

A. I did not.

Q. Were these allowances for which certificates were sent down in this envelope ever made or entered on the books of the Auditor's office or Treasurer's office?

A. Not that I have been able to find, sir. I found these papers and accounts in the original envelope sent by me, unaudited, and the money gone. You see, if this amount had ever been audited it would be found on the back of them.

Q. What is your occupation now?

A. I am now second clerk in the Treasurer's office, and keep the accounts of the Commonwealth.

Q. Have you examined the books with the view to see whether any entry has been made as to this remittance?

A. Yes, sir, I have, in connection with Mr. Waddill, one of the clerks of the Auditor's office.

Q. Please state whether, as clerk in the Treasurer's office, you have noticed any failure or want of interest as to reports or returns from the clerks of the courts throughout the State, who are required by law to make annual returns into the Treasury; if so, state as to how many such failures or want of returns were shown for last year—1883?

A. I have examined the Treasurer's books, and I find from, including the month of December, 1883, up to the month of September, 1884, there were only 113 entries of amounts paid by clerks of county and circuit courts, corporation courts, corporation circuit courts, Chancery Court of the city of Richmond, and court of appeals. I think there ought to be 230 entries. There are 100 county courts, 100 circuit courts, 13 corporation courts, — corporation circuit courts, 1 chancery court, and 3 courts of appeals.

Q. Where ought these entries to be shown; on whose books?

A. They ought to be shown on the books of the Auditor and Treasurer both.

Q. State if you have noticed any cases of failure or want of credit of clerks for other years than that of September 1, 1883; if so, state what instances?

A. I have looked to the counties of Charles City, Henrico, and Madison, and, as I have stated before, my own county, Greene, back to the year 1877. As to the counties of Charles City and Henrico, I have looked, with Mr. Waddill, as to amount paid in by his brother, clerk of Henrico, and his father, clerk of Charles City, and his receipts show on the book what years are credited and what not. He made a memorandum from the books of these receipts. And as to the county of Madison, I find only one credit since 1877, and that is for the year 1879. I only examined the Treasurer's books in reference to these cases.

Auditor Marye.

Colonel Morton Marye, sworn and examined.

By Mr. Moon: Q. You have heard the testimony of Mr. Hume in reference to the absence of returns from the various clerks in the Commonwealth of taxes collected by them. State what your books show as to such entries, and all you know in reference to the same?

A. When I was elected Auditor there was a committee of the House engaged in investigating the books of this office. They were engaged in that service for, I think, may be six weeks after I came in, during which time I did not pay any attention to the ledger on which accounts of clerks should be kept. I was much engaged for some months thereafter in construing various laws, tax laws, giving instructions to commissioners and other parties who made inquiry as to that, looking into especially the accounts presented for payment at this office, examining them personally, many of which were for allowances not authorized by law, such as jail accounts, accounts of justices of the peace, sheriffs, and other officers. I was necessarily much occupied during the session of the Legislature with interviews with members of that body on various subjects, and I had not the time to devote to the personal inspection of the books. Mr. Moncure, the clerk who keeps the Treasurer's accounts, was engaged in examining the Treasurer's accounts, in many of which he told me he found errors in additions and subtractions, so that he was unable for some time to give me a statement of delinquent treasurers. Finally in the summer, about August, 1884, I was enabled to give my attention to the accounts of such treasurers as were behindhand in their payments. My mind was particularly directed to treasurers, from whom one-half of the revenues of the State are received, and I commenced as soon as possible writing to those that were delinquent. In the meantime I noticed that the accounts of clerks were not written up for several years. It had not been the habit of crediting even those who had paid on their accounts on the ledger. I also noticed that there were no accounts opened anywhere for notaries public, from whom considerable amounts were received. I requested Mr. William R. Smith, the first clerk, who has charge of the clerks' accounts, to give me a statement of the clerks who were delinquent for this year (1882-'3). It never occurred to me to look behind that; I was simply looking to collecting the revenues of the State, and was not then engaged in examining the books of my predecessors to see if there were any errors. I had no reason to suspect anything wrong in the matter so far as payment into the Treasury was concerned. I was simply looking towards calling upon those clerks who had failed to make reports, if any there might be. Mr. Smith, from time to time, promised to give me this statement, and on one occasion he called my attention to the fact and gave me the name of a clerk of Alexandria as having been delinquent for a number of years. I had not the remotest idea that in any event there would be more than a few who had failed to make these returns, and was not as urgent in the matter as possibly I should have been. Mr. Smith has been in this office for twenty years, was recommended to me by almost the unanimous wish of the members of the General Assembly as being essential to the working of this office, and on all sides I had heard of him as one of the most valuable men. I had found him well acquainted with the general run of the business of this office, and always ready to give any definite information asked properly, and his delay in giving me the list of delinquents I attributed to a want of system in his work. This list could only be made out, as the books were not posted, by examination of every entry that had been made to the credit of the general account of clerks, and would have taken some time for him to have made it. The Legislature met during this time, in August, and Mr. Smith's time was taken up, as well as mine, by the session of that body in answering reports. The duties of Mr. Smith are also to prepare forms for licenses and see to their distribution, and blanks to be sent out to the various officers of this State, and that took a great deal of his time, and accounted in my mind for his slowness in giving me the statement asked for. In the mean time the books were being written up during my administration, being posted, and they would show the credits to all the clerks, and I would have been soon—about this time—in possession of all the information from my clerk. As there were no accounts on the books anywhere opened for notaries public, I had caused one of my clerks to make a full list of notaries public in the State with the view of examining the payments made with a view of writing to those who had not made returns. In speaking to Mr. Smith about preparing me a list of the delinquent clerks, those who had failed to make returns, I called his attention to this absence of accounts with notaries public, and requested him to have a book prepared for me, in which could be conveniently noted the returns and payments of all notaries, that I could keep on my desk to examine and see who had paid and who had not. This book, he informs me, is about ready. The payments by clerks and notaries are required by law to be made before the 15th of December of each year. I presumed that all the clerks had paid their accounts before I came into the office. Such payments would not appear upon the books posted by my clerk of receipts made since I have been in the office. I would not, therefore, have known from the accounts of the clerks on the general ledger what clerks had failed to make reports and payments, and as I did not intend at the present to report any of my predecessor's work, I was relying upon the statement to be furnished me by Mr. Smith of the delinquent clerks, to whom I would write. I mean by delinquent clerks those delinquent for 1882-'3. As I did not suspect, and had no reason to suspect, anything irregular in this matter, I would not likely for some time have discovered that any clerks were delinquent other than those whose names might be furnished me by Mr. Smith for that fiscal year. Some little while ago, maybe six weeks, Mr. Waddill, my clerk of accounts, called my attention to the fact that his father, who is clerk of Charles City, had not been credited on his account on the ledger, with many payments that he knew he had made, and he expressed to me the opinion that something might be wrong. I stated, in reply, that he would notice that none of the clerks had been credited regularly with payments; that there was an utter lack of system of correct account-keeping, but that that did not indicate fraud; that the money paid into the Treasury by his father and other clerks would all be found credited to the general account of clerks of courts, but that he must write to his father and get his receipts, and then examine these receipts with the credits on the general account of payments made by his father for the various years represented by the receipts, and this would show conclusively whether the State had been credited by all the money paid. I said I did not doubt that the credits to the State on this general account would correspond with the receipts. Mr. Waddill, about the time that he called my attention to this matter, mentioned to me that Mr. Hume had paid some money in person to Mr. Smith and that Mr. Smith was slow in giving him a receipt therefor, and Mr. Hume had complained of it. Mr. Waddill seemed to think that this indicated something wrong. I told Waddill that there was no cause to suspect any bad faith in this matter, as here was a direct payment by Mr. Hume in person to Mr. Smith and it was only by Mr. Smith's being pressed by overwork that there was any delay in giving the receipt. There could be no mistake about the payment, and no possibility about the failure to give the proper receipt. Mr. Waddill a few days ago obtained the receipts from his father, and after investigation gave me a memorandum showing the years in which payments by his father had been credited to the State in the general account of the revenue and the list of receipts signed by W. R. Smith for payment in a number of years in which the State had received no credit, which he had ascertained by careful examination of the books. I handed these papers at once to Mr. Moon, chairman of the committee, within a few minutes after being informed by Mr. Waddill of the result of this investigation, which he had made at my request. I then requested Mr. Waddill to give me a statement taken from the general account of receipts from clerks of all payments into the treasury by clerks during the last fiscal year and the year previous; which statement he furnished me last night. I file this statement herewith. As I mentioned before, I had requested Mr. Moncure to give me a list of the treasurers that had been slow in making their payments. As soon as he gave me a partial list I at once commenced correspondence with them. I possibly would have continued my investigation into their accounts and correspondence with them even if Mr. Smith had furnished me the statement of the clerks, which had prevented my looking more particularly after the clerks of courts whom I had no reason to believe were delinquent, and which will account for my not being more persistent in demanding of Mr. Smith a list of those clerks delinquent for 1882-'3. Of course I would have seen that every clerk for that year as well as the coming year did account to the State, and their payments are just now being made. It will be borne in mind that the payments by clerks for 1882-'3 should all have been made before I came into the office, and all of their payments credited, and it was only out of abundance of precaution and care that I intended to demand of Mr. Smith a list of the clerks who had failed to pay for that year.

The statement furnished by Mr. Waddill contains all the counties and cities in the State, and shows at a glance what clerks, so far as the books of this office show, have failed to make payments for these two years. I have no reason to believe that any money has been paid into this office since I have been Auditor which has not been credited to the State. I have no information of payments made to my predecessors for which the State did not receive credit other than that shown by the receipts of Mr. Waddill, heretofore alluded to, and the testimony of Mr. Hume given before the committee in my presence today, and information given to me in the committee by Mr. Waddill of payments heretofore alleged to have been made by the clerk of Henrico county.

Judge Yarrell.

L. D. Yarrell, sworn and examined.

By Mr. Moon: Q. State what is your occupation and residence?

A. Residence, Greensville county, Va.; occupation, a lawyer and judge of the County Court.

Q. State what you may know of any payments made by the clerk of your County and Circuit Court into the Auditor's office of taxes collected by him in the year ending September 1, 1882, and September 1, 1883?

A. I was notary public in the county during these years, and one or both of these years, I do not remember which, I swore Mr. E. L. Turner, clerk of the court, to his report made to the Auditor, according to my best recollection, and he swore me to my returns as notary public for the amount of taxes received as notary public. One of the years, I do not remember which, I got Mr. Turner to send the taxes due by me along with his, and received my receipt through Mr. Turner when he got his receipt, and saw his receipt from the Auditor's office. I do not remember the amount.

W. M. Waddill.

W. M. Waddill, sworn and examined.

By Mr. Moon: Q. Please state your occupation?

A. Clerk of accounts in the State Auditor's office.

Q. State what you may know as to the absence of entries on the Auditor's books of returns from the clerks of taxes collected by them from the various counties and cities, and also state the circumstances of any particular case of which you may have knowledge.

A. In looking over my father's account—he is clerk of Charles City county—I became convinced that he was not credited with money paid to the Auditor's office. About a week ago I wrote to him to send me the receipts which he held from this office. When I received them I compared them with the books. Some of them I found credited and some I did not. These receipts I turned over to Colonel Marye. At the request of Colonel Marye, I made off statements from the books of this office showing what clerks were credited with payments for the fiscal years 1881-'2 and 1882-'3, which statements the committee now hold.

Q. State what amounts returned by your father to the Auditor's office were not credited on the books.

A. $761.58.

Q. For what years?

A. For the years 1877-'8, 1878-'9, 1879-'80, and 1881-'2.

Q. Have you examined the books of the Auditor's office especially to find out what money was credited as returned by your father?

A. Yes, sir; I examined the books and did not find this credited.

Q. State how you know he made these payments for the years mentioned?

A. I only know this from the receipts which he holds and which he sent me showing that he had made these payments, and which receipts I lay before the committee.

Q. Will you make a statement showing what clerks are not credited on the books with returns for the years 1881-'82 and 1882-'83, showing the number of the same and the county, such statement being in the nature of an abstract of the two statements heretofore made and file I by the Auditor in his testimony?

A. I will file this as soon as I can make it out.

Adjourned to 4 P. M.

George W. Carter.

OFFICE AUDITOR OF PUBLIC ACCOUNTS,
FRIDAY, 4 P. M., November 28, 1884.

Present: Messrs. E. B. Moon and R. T. Barton.

George W. Carter sworn and examined.

By Mr. Moon: Q. Please state your residence and occupation?

A. My residence is Henrico county and occupation clerk of the Circuit Court of Henrico.

Q. Please state whether or not you have paid into the Auditor's office or Treasury of the Commonwealth anything on account of taxes collected for the State by you for the fiscal year of 1881-'2 or any year about that time?

A. Yes, sir; I paid writ tax on the 27th December, 1882, for the year 1881-'2, $96.14. I also paid on the 16th December, 1881, for the year 1880-'1 the sum of $80.28. I paid on the 15th December, 1880, tax for 1879-'80, $98.61. On the 31st of December, 1879, $95.76 for the year 1878-'9; on the 13th January, 1879, I paid $92.82 for the year 1877-'8.

Q. Please state on what accounts these payments were made?

A. They were made on account of writ-tax for suits brought in the Circuit Court of Henrico and taxes on wills admitted to probate in the clerk's office.

Q. Did you take receipts for these payments, and if so, from what office and from whom?

A. Yes, sir; I took receipts, which I have, from William R. Smith, clerk in the Auditor's office, which above receipts I have exhibited to the committee.

How the Clerks of Courts Stand.

W. M. Waddill, recalled.

(Mr. Waddill appeared and filed the statement asked for in the last question asked him in his previous examination, which statement consisted of four papers in the nature of an abstract of the statements filed by the Auditor.)

COMMONWEALTH OF VIRGINIA,
OFFICE AUDITOR PUBLIC ACCOUNTS,
RICHMOND, VA., November 28, 1884.

A statement showing the counties and cities from which no payments appear from the books of the Auditor's office have been made by the clerks of the circuit courts, on account of taxes on law process, &c., for the fiscal year 1881-'82.

WILLIAM M. WADDILL, Clerk.

Albemarle, Alexandria county, Alleghany, Amherst, Appomattox, Bath, Bedford, Bland, Brunswick, Buchanan, Buckingham, Caroline, Carroll, Charles City, Chesterfield, Clarke, Craig, Culpeper, Cumberland, Dickenson, Dinwiddie, Essex, Elizabeth City county, Fauquier, Floyd, Fluvanna, Franklin, Giles, Gloucester, Goochland, Grayson, Greene, Greensville, Halifax, Henrico, Henry, James City, King George, King and Queen, King William, Lancaster, Lee, Louisa, Lunenburg, Madison, Matthews, Nansemond, Nelson, New Kent, Northampton, Northumberland, Nottoway, Orange, Page, Patrick, Powhatan, Prince Edward, Princess Anne, Prince William, Pittsylvania, Rappahannock, Richmond county, Pocahontas, Smyth, Southampton, Stafford, Russell, Scott, Pittsylvania, Tazewell, Surry, Sussex, Spotsylvania, Westmoreland, Wise, Warren, Warwick, Westmoreland, Wise, Wythe, York, Fredericksburg, Manchester, Danville City Corporation Court, Petersburg City Corporation Court, North Danville, Portsmouth, Staunton, Williamsburg City Corporation Court, Williamsburg, Winchester.

COMMONWEALTH OF VIRGINIA,
OFFICE AUDITOR PUBLIC ACCOUNTS,
RICHMOND, VA., November 25, 1884.

A statement showing the counties and cities from which no payments appear from the books of the Auditor's office to have been made by the clerks of the circuit courts on account of taxes on law process, &c., for the fiscal year 1882-'83.

WILLIAM M. WADDILL, Clerk.

Albemarle, Alexandria, Amherst, Augusta, Bath, Bedford, Bland, Brunswick, Buchanan, Chesterfield, Campbell, Craig, Culpeper, Cumberland, Dinwiddie, Elizabeth City, Floyd, Franklin, Giles, Gloucester, Goochland, Grayson, Greensville, Henrico, Henry, James City, King George, King and Queen, King William, Lancaster, Madison, Matthews, Mecklenburg, Nansemond, Nelson, New Kent, Northampton, Nottoway, Powhatan, Prince Edward, Prince George, Rappahannock, Richmond (county), Scott, Smyth, Spottsylvania, Stafford, Sussex, Warwick, Washington, Wise, York, Fredericksburg, Manchester, North Danville, Petersburg, Portsmouth, Staunton, Williamsburg, Winchester.

COMMONWEALTH OF VIRGINIA,
OFFICE AUDITOR PUBLIC ACCOUNTS,
RICHMOND, VA., November 28, 1884.

A statement showing the counties and cities from which no payments appear from the books of the Auditor's office to have been made by the clerks of county and corporation courts on account of taxes on law process, &c., for the fiscal year 1881-'82.

WILLIAM M. WADDILL, Clerk.

Accomac, Albemarle, Alexandria county, Alleghany, Amherst, Appomattox, Bath, Bedford, Bland, Brunswick, Buchanan, Buckingham, Caroline, Carroll, Charles City, Craig, Culpeper, Dinwiddie, Essex, Fauquier, Fluvanna, Franklin, Giles, Gloucester, Goochland, Grayson, Greene, Greensville, Halifax, Henrico, Henry, James City, King George, King and Queen, King William, Lancaster, Lee, Lunenburg, Madison, Matthews, Middlesex, Nansemond, New Kent, Northampton, Northumberland, Nottoway, Orange, Patrick, Pittsylvania, Powhatan, Prince Edward, Prince George, Princess Anne, Prince William, Rappahannock, Richmond county, Russell, Scott, Smyth, Southampton, Stafford, Surry, Sussex, Warren, Washington, Westmoreland, Wise, Wythe, York, Danville City Corporation Court, Fredericksburg City Corporation Court, North Danville City Corporation Court, Williamsburg City Corporation Court.

COMMONWEALTH OF VIRGINIA,
OFFICE AUDITOR PUBLIC ACCOUNTS,
RICHMOND, NOVEMBER 28, 1884.

A statement showing the counties and cities from which no payments appear from the books of the Auditor's office to have been made by the clerks of county and corporation courts on account of the taxes on law process, &c., for the fiscal year 1882-'83.

WILLIAM M. WADDILL, Clerk.

Alexandria county, Bath, Bedford, Bland, Brunswick, Buchanan, Campbell, Craig, Culpeper, Cumberland, Dickenson, Dinwiddie, Fauquier, Floyd, Gloucester, Goochland, Grayson, Greensville, Hanover, James City, King George, King and Queen, King William, Lee, Madison, Matthews, Mecklenburg, Nansemond, Nelson, New Kent, Orange, Prince Edward, Princess Anne, Richmond county, Scott, Smyth, Stafford, Sussex, Warwick, Washington, Wythe, York, Fredericksburg, Williamsburg.

By Mr. Moon: Q. Please state if you have examined the account of payments by George W. Carter, clerk of the Circuit Court of Henrico county, and if so, state what amounts is credited by as having been paid for the fiscal years since 1879, commencing with that year.

A. I have examined the ledger account of Mr. Carter, and I find that he is credited with $80.28 on account of his tax for law process, etc., for the fiscal year 1880-'81, which is the only credit I find since 1878.

Q. State whether or not you have examined the books of the Auditor's office with Mr. Q. R. Hume, clerk of Greene county, and also clerk in the Treasurer's office, his account as clerk of the County and Circuit courts of said county for the fiscal year 1880-'81; if so, state whether said books show any payments for that year by the said Hume into the Treasury on account of taxes collected by him.

A. I have examined Mr. Hume's ledger account, and it does not show any credit for taxes of that year.

Dr. Hume. Again.

R. Hume recalled.

By Mr. Moon: Q. State whether or not you paid into the Auditor's office any taxes collected by you as clerk of the Circuit and County Court of Greene county for the fiscal year 1880-'81; and if so, state the amount of such payments and their dates.

A. I did, and hold the receipts of Mr. William R. Smith, clerk in the Auditor's office; one for fees in the Circuit Court, $41.53, and one for fees in the County Court, $187.72, and I have examined the books of the Treasurer and do not find any credit on the books for those amounts.

Q. Did you pay these amounts into the Auditor's office, as shown by the receipts?

A. Yes, sir; they were paid in money and accounts against the State.

ACTION TAKEN.

Committee to Make Further Investigation of the Affair.

The House of Delegates, upon the reception of this report, appointed a committee to prosecute the inquiry during the recess, as follows: Messrs. Barton, Moon, and Hazlewood.

Night before last, with the above facts before him, Auditor Marye resolved to suspend Mr. Smith from duty, and so informed him. Mr. Smith thus learned first of the investigation. He was greatly astonished and distressed, but said that, so far as he was concerned, a full inquiry would show him blameless, or that if there was shown to be any carelessness on his part the State should not suffer.

Mr. Smith has had no hearing. His side is yet to be stated. The public should bear this in mind. The committee did not feel justified by the evidence before them in laying the crime—if crime it prove to be—to any man's door. Mr. Smith's character is such that his friends feel sure that upon a complete hearing he will clear away all cloud that affects him. He is a man of remarkable intelligence. The State of Virginia has not had an abler officer in any department for a great many years. His familiarity with legislation, with forms, precedents, and business of the State caused him to be greatly depended upon by Auditors Taylor, Massey, Allen, and Marye. In all political changes he has been retained in the office of the Auditor. His services were regarded as well-nigh indispensable; his life above reproach; his devotion to duty all that could be asked.

In addition to his position in the Auditor's office, Mr. Smith is secretary of the Board of Public Works.

THE GENERAL ASSEMBLY.

Anderson-McCormick Bill Passed Both Houses Over the Governor's Veto.

Senate.

The Senate met at noon—Hon. John L. Hurt, President *pro tem.*, in the chair.

A communication was received from the House of Delegates (Mr. Wickham in the chair) by Mr. Anderson, who informed the Senate that that house had passed the Anderson-McCormick bill to provide the manner of choosing registrars, judges, and clerks of election for the several counties and cities of the Commonwealth, and defining the duties and powers of the electoral boards created under this act, notwithstanding the objections of the Governor.

Subsequently the bill was taken up, on mot on of Mr. McCormick, and passed—ayes, 19; noes, 4.

AYES.—Messrs. Atkinson, Berry, Christian, Coltrane, Edmunds, Flanary, Fletcher, Glasgow, Heaton, Krezell, Lovenstein, Lybrook, McCormick, Meredith, Newberry, Pettit, Twyman, Warwick, Wickham—19.

NOES.—Messrs. Bailey, Grim, Norton, Rogers—4.

On motion of Mr. McCormick, Senate joint resolution to elect members of the several electoral boards in the several counties of the Commonwealth was taken up, and after being amended was passed—ayes, 22; noes, 6.

ADJOURNMENT.

Mr. Hurt (Mr. Wickham in the chair) presented the following joint resolution:

Resolved (the House of Delegates concurring), That the General Assembly adjourn *sine die* on Monday next, 1st day of December.

Mr. Lybrook moved to amend by making it Thursday instead of Monday; which motion was lost.

On motion of Mr. Lovenstein the resolution was amended by adding "at 8 o'clock P. M.

As amended the resolution was agreed to.

Subsequently a message was received from the House of Delegates by Mr. Graves, who informed the Senate that the House had concurred in the above resolution.

CLERK'S PER DIEM.

On motion of Mr. Lovenstein.

Resolved, That Dr. J. D. Pendleton, Clerk of the Senate, be paid $4 per day for his services during the extra session of the Senate: Provided, however, that he shall receive no pay during the recess of the General Assembly—to wit, from August 27th to October 22d, 1884.

BONDS OF PUBLIC OFFICERS.

Mr. Rogers, from the committee to examine the bonds of the public officers, presented the following report: The committee appointed to examine the bonds of public officers, in discharge of their duties, visited the offices of the Secretary of the Commonwealth and the Auditor of Public Accounts, where the bonds were found—that of the Auditor of Public Accounts in the office of the Secretary of the Commonwealth, and those of the other bonded officers in the office of the First Auditor. All the bonds were certified, according to law, by the Attorney-General, and duly approved by the Governor. Your committee beg to call the attention of the Senate to the unsafe condition of their custody. The bonds in the Auditor's office, including those of the present officers, as well as those for a series of years, were found in bundles in an old safe, which is neither fire- nor burglar-proof. The bond of the Auditor was found in an old safe in the office of the Secretary of the Commonwealth of a very inferior character. Your committee recommend the purchase of an iron safe for the preservation of these bonds.

ADDITIONAL COMPENSATION.

On motion of Mr. Atkinson:

Resolved, That the Clerk of the Senate be, and he is hereby, authorized to issue his certificate to the Sergeant-at-Arms, Doorkeeper, Janitor, Assistant Clerks, and committee clerks for the sum of fifty dollars each, and to the pages for the sum of twenty-five dollars each, additional compensation for the present session, which shall be accepted in lieu of all demands for the recess of the General Assembly during the extra session.

HOUSE BILLS PASSED.

For the protection of fish in New river or its tributaries.

For the relief of the sureties of Peyton R. Ford, late collector of Madison township of Charles City county, Va.

To incorporate the Exchange Bank of Floyd county.

To amend and reenact an act for the relief of Charles W. Walker, late treasurer of Giles county, Va.

For the relief of Charles H. Hart, late treasurer of Isle of Wight county.

To incorporate the town of Clifton Forge, in the county of Alleghany.

For the relief of William H. McBride, of Goochland.

To reorganize the Agricultural and Mechanical College, and for this purpose to repeal, &c.

To authorize the Treasurer to adjust the claim of the Commonwealth against the Planters and Mechanics Bank of Petersburg.

To amend and reenact section 106 of an act entitled an act to provide for the assessment of taxes on persons, property, and incomes, and imposing taxes thereon for the support of the Government and public free schools, and to pay the interest on the public debt and to provide for the mode of applying licenses in this State, and prescribing the amount to be paid as a condition precedent to the right to transact such business, approved March 15, 1884.

Directing the Auditor of Public Accounts to suspend proceedings against the sureties of George S. Cady, late sheriff of Culpeper county.

EDWIN NELSON.

Senate joint resolution electing Edwin Nelson a member of the county Board of School Commissioners for Prince William county, to fill the unexpired term of the late W. W. Thornton, was taken up, on motion of Mr. Meredith, and passed.

EXECUTIVE SESSION.

On motion of Mr. Meredith, the Senate went into executive session.

In the executive session the following superintendents of schools were confirmed: A. G. Pendleton, of Smyth county, and W. C. Constable, of Williamsburg. Rev. S. S. Ryden, of Bath, was rejected, and the consideration of the confirmations of O. B. Mears, of Princess Anne, and Jacob M. Troth, of Fairfax, was passed by.

The doors were reopened and

Mr. Lybrook demanded the consideration of the special order of the day—viz., the resolution for the more effectual settlement of the public debt. Pending which, on motion of Mr. McCormick, the Senate adjourned until Monday at 12 o'clock.

House of Delegates.

The House came to order at 11 o'clock—Speaker Stuart in the chair.

PASSED OVER THE GOVERNOR'S VETO.

The Anderson-McCormick election electoral bill, sent back to the House by the Governor with objections, was taken up, and the question, "Shall the bill pass notwithstanding the Governor's objection?" was put and carried; the vote standing as follows:

AYES.—Messrs. E. J. Anderson, William A. Anderson, Bailey, Baker, Barton, Bolen, Burke, Caldwell, Clanton, Christian, Crockett, Davis, Dunlop, Echols, Ellis, Thomas J. Evans, Gilbert, Gordon, Grattan, Graves, Helmes, Jones, Keen, Lawson, Leftwich, Leigh, Loving, Luttrell, Marshall, David Meade, Moffett, Moon, Moorefield, Montford, Neotia, Opie, Overby, Porter, Powell, Prentiss, Ryan, Sanderson, Seay, Smith, Stribling, Talley, Trigg, John W. Vaughan, R. T. Vaughan, Ward, Wescott, Wilkins, and Mr. Speaker—54.

NOES.—Messrs. Banks, Brockwell, Dodson, Garnett, Geo. Grandstaff, Indi Green, Armistead Green, Griffin, Griggs, Harris, Harrison, Hazlewood, Hubard, McLaughlin, Charles C. Meade, Meekins, W. G. Mustard, Nance, Parker, Richardson, Ross, Scott, Stuart, and Wheeler—25.

The bill provides for the election by the two houses of three men in each county and corporation in the State, whose duty shall be to elect judges, clerks, and registrars of election.

Mr. Curtis, of Richmond, was in his seat, but refused to vote.

ATTORNEY-GENERAL FIELD AND THE AUDITOR'S OFFICE.

The special committee appointed to investigate the manner in which certain sums of money had been drawn from the Treasury reported as follows:

To the House of Delegates of Virginia:

The undersigned, your special committee, acting under the resolution of your honorable body, passed November 18, 1884, directing your committee to make certain inquiries in addition to those responded to in their report of November 18, 1884, beg leave to report that the whole amount drawn from the Treasury of the State by the late Attorney-General James G. Field during his four years' term of office, commencing January 1, 1878, and ending January 1, 1882, was $12,411.84, of which $2,199.59 was for office rent and all contingent and traveling expenses, and was provided for in the appropriation bills. The remainder was for his salary as provided by law. Nothing appears to have been overdrawn during his term of office. The average yearly expenses of his office, including salary and all other expenses, was only $3,102.96; while the average yearly amount drawn from the Treasury by the present Attorney-General, as shown by said report of November 18th, amounts to $6,560.53. Your committee herewith return statement of the Auditor of Public Accounts marked A, showing by items the payment of said aggregate amount to the late Attorney-General. His salary during the first six months of his term of office was $3,500 per annum, instead of $2,500, which has since been the annual salary of the office.

As stated in the former report of your committee, it appears from the records of the Auditor's office that since his term of office has expired, the late Attorney-General Field has drawn from the Treasury $1,498 on account of fees. Under the construction given by your committee in their former report to the case of Thorn *vs.* The Commonwealth (77 Virginia Reports) as the most liberal one possible for the Attorney-General, he would have been entitled to $92 of these fees, as is shown by the statement of the Auditor