

Payroll's Golden News

AUDITORS REPORT TO CITY COUNCIL

Experts Make Thorough Investigation of Last City Administration's Affairs.

GROSS CARELESSNESS SHOWN

Thousands Paid Out of City Treasury Without Auditing, Approving or Verifying Claims.

Ogden, May 15.—At last night's session of the Ogden city council the complete report was presented of the auditing committee, Messrs. C. T. Hollingsworth and R. C. Harris, who were appointed at the instance of former Mayor William Glasman, to investigate the affairs of Ogden city during Glasman's last term, 1904 and 1905.

The auditors began their work Feb. 22, and made a complete and thorough investigation of every expenditure from Jan. 1, 1904, to Dec. 31, 1905. Their report in part follows:

In seeking authority for all disbursements, we found several instances where no authority of the city council at all existed for the making of the disbursements. In other instances there were discrepancies between the amount of the disbursement as authorized by the city council and the true amount of the subsequent disbursement. Then again, as shown by the auditor's warrant register, warrants were actually drawn on dates prior to the authorization of their issuance by the city council. We cite the following as a few instances:

Street department pay-roll allowed Jan. 3, 1906, appears on the minutes of Jan. 3, 1906, as being for \$43.20, whereas the warrant register shows the total of such pay-roll to be \$543.70. Warrant No. 55,630, in favor of J. P. O'Neill, was actually for \$1,100.00, while the minutes of Aug. 5, 1905, show the amount authorized by the council to be \$3,150.

Warrants No. 53,002, special pay-roll, police department, aggregate \$102.45, whereas, on Aug. 6, 1904, the sum was allowed by the council for \$132.

Warrant No. 51,455, in favor of J. H. Spargo, is for \$29.50, but the allowance by the council Aug. 1, 1904, is for \$4.45.

Warrant No. 52,549, in favor of W. G. Wilson, is \$368.23, but we fail to find the record of any allowance of same by the city council.

City engineer's pay-roll, covered by warrants No. 52,182 and 52,204, aggregating \$2,130.30, we fail to find the record of the allowance of the pay-roll by the city council.

Warrant No. 53,305, in favor of L. C. Kelsey, \$12,095.11, is dated Dec. 5, 1904, while the minutes of the city council, dated Jan. 3, 1905, show the allowance of the claim to a committee, and the minutes of Dec. 12, 1904, show the report of the committee and the allowance, and payment ordered of the claim.

A miscellaneous list of claims was paid by warrants No. 53,822 and 53,877, some dated Jan. 30, 1905, while the record of the council show that the same were allowed and ordered paid on Feb. 6, 1905.

Two payments of interest upon bonds of \$1,065.25 and \$2,267.85, were made on warrants dated Jan. 15, 1905, while the city council allowed and authorized the payment of same on Jan. 23, 1905.

Warrant No. 57,036, for payment of interest upon city bonds, dated Oct. 23, 1905, shows the amount to be \$1,350.

LIMIT IN CARELESSNESS.

We cannot find words strong enough with which to criticize the very careless manner in which the claims, vouchers and pay-rolls generally were prepared, audited, certified, verified and considered by the city council, approved by the mayor and finally paid by the city auditor. From Jan. 1, 1904, to Dec. 31, 1905, 9,456 warrants were issued by the city auditor, and this will give one an idea of the corresponding number of vouchers, claims and pay-rolls. We are absolutely safe in saying that not 10 per cent of the total number are correct and free from objection. They require all claims to be certified, verified and approved by the city council, and then the auditor should be approved by the city council and over the signature of the city recorder. Next they should be presented to the mayor for his action. If he approves of the disbursement, then, as required by law, he should affix his signature on the claim or pay-roll, on their return to the city auditor warrants are drawn in payment. A most deplorable disregard of any uniformity respecting these claims and pay-rolls is most apparent in fact. In many instances no conception at all of the duties resting upon a public officer seems to have existed. Page after page of this report could be used in citing claim after claim, pay-roll after pay-roll, which in fact are no claims or pay-rolls at all. They are, however, but a few of the many instances of the gross carelessness generally the conditions in this respect found to exist. The council has allowed such claims as the following:

Ogden City, to Ogden City Corporation to L. J. Bucher, Dr.; sidewalk building, \$218.65. This claim is not verified, nor is it certified. The pay-roll of the police department for July 31, 1904, is not verified, nor audited, does not bear the approval of the committee on police, does not bear the signature of the mayor, has no notation thereon by the city recorder showing its allowance by the city council.

PAYROLLS NOT VERIFIED.

Pay-roll of the police and street departments, not verified or certified at all.

Agate we find a claim, No. 55,261, E. W. Nichols, \$50, which states, "See minutes of council held." This claim is not itemized, verified, certified, audited, allowed by the council, approved by the mayor or received.

Claim No. 55,295, W. L. Maginnis, says, "Retainer, \$25.00." It bears no notation whatever showing it ever to have been allowed by the council and was not approved by the mayor.

Pay-roll covered by warrants 53,889 to 59,800 was not approved by any member of the council.

Claim 51,120, Western Union Tele-

E. A. Larkin, 466 24th St., Telephone 128-2.

Advertisements for the Daily, Saturday and Semi-Weekly News should be made to the circulation, delivery and advertising departments on the same terms as in Salt Lake.

Circulator, John J. McGregor, 256 Wash. Ave., Ind. Tel. 151, Office with Lambert Paper Co.

Payments for the Daily, Saturday and Semi-Weekly News should be made to the circulation, delivery and advertising departments on the same terms as in Salt Lake.

Thousands, establishing grades and supervising company, is for \$1, but the warrant drawn in payment therefor is \$2.

Another pay-roll of \$718.94 is not verified.

Claim 51,309 is in favor of J. E. Bagley and for \$302.75, to pay the costs recovered against the city in some of the litigation respecting the water-works system. An itemized cost bill was undoubtedly served upon the city attorney and the same should have been attached to the voucher.

Claim 51,549 is in favor of George A. Lowe company for \$578, but the warrant was for \$530.

Claim 51,602, American Bankers' Daily Bond News, \$96. The claim bears no verification, no certification and was not approved by the mayor.

Claim 51,869 to 51,874, P. J. Moran, payments upon contract for doing certain public work, are not verified, certified, audited or approved.

Claim 52,875, J. P. O'Neill, \$1,628.50, no verification, no certification or approval.

Claims 52,882, 883 and 884, J. E. Halverson, city treasurer. There is absolutely no notation upon the face of the claims at all. The endorsement of each says "bond interest."

Claim 52,744, A. T. Hestmark, \$9.50, is missing.

Claims 53,261 to 53,210 inclusive, bear no notation at all as to whether or not they were allowed and ordered paid by the city council and they were not approved by the mayor.

Claim 53,597, American Arithmetic company, \$375, bears no verification or approval.

Claims 53,489 to 53,602, covering 15 payments to J. P. O'Neill and P. J. Moran, contractors, upon certain public work, bear no notation as to whether or not they were presented to, considered by or allowed and ordered paid by the city council, and were not approved by the mayor.

CASHED, ALL RIGHT.

Claim 53,793 is in favor of William Glasman, \$50, being salary. The warrant is not in the auditor's office and there is no receipt attached to the voucher.

Claim 54,192, J. E. Bagley, \$10, litigation expenses, is not itemized, verified, approved and no receipt for any of the items of expense attached to the voucher.

Claim 55,040, A. B. Patton, \$7.50, was never audited by the city auditor. The claim states it is for cash expended for cash. There is no receipt for the cash so expended, the claim bears no approval by the mayor, and nothing to show that it was ever allowed by the city council.

Claim 55,442, A. B. Patton, \$55. The claim is verified by A. B. Patton, receipted for by A. B. Patton, but bears no notation as to whether or not it was allowed and ordered paid by the council. It was not approved by the mayor and there is no receipt attached showing the payment of the \$55 in the first instance.

Claim 55,821, W. J. Critchlow, notated \$5, has no receipt attached, was not audited, not verified, not certified and no record as to its allowance by the council. It was for one horse for the fire department, but no bill of sale or any particulars or description concerning the horse are attached to the claim.

Claim 54,849, Sanitary Street Cleaning & Sweeping company, \$993. There is absolutely nothing on the face of the claim, voucher or the name of the claimant and the amount.

Claim 54,378, Art Metal Construction company, \$400.20, was allowed, but prior thereto was not passed upon by the city auditor.

Claim 55,134, A. Power, \$14.31, for freight charges on disinfectants. Claim was not audited, certified, verified or approved, and the freight expense bill is attached to the voucher.

Claim 55,915, Netta Starr, \$22.50, 15 days' work in city recorder's office. Claim was not audited, approved, verified or certified.

Claim 55,924, Fred C. Naisbitt, \$111.20. Nothing else appears upon the face of the voucher.

Claim 55,407, Charles R. Critchlow, \$90, for assisting in recording and auditor during the fire department meeting, mayor, 1904 and 1905, was not audited, approved, verified or certified, and was not approved by the city council.

The fire department pay-roll for September 30, 1905, was not verified, certified, audited or approved, and the same applies to the pay-roll for the same department for June 30, 1905.

STANDARD BILLS PAID WITHOUT APPROVAL.

The claims of the Standard Publishing company for publishing sundry notices and for subjecting to criticism the city council, are not verified, audited and because of not bearing notation as to their allowance and being vouchers and pay-rolls is most apparent in fact. In many instances no conception at all of the duties resting upon a public officer seems to have existed.

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work done in those special assessments. James E. Halverson, the special auditor, was given an additional allowance of \$100 "for Sunday and night work, 1904-5." The action of the council was vetoed by the mayor, however, but was not passed over his veto.

On Sept. 11, 1905, the minutes of the council show that the street supervisor was granted an additional allowance of \$300 "for Sunday and night work, 1904-5." The action of the council was vetoed by the mayor, however, but was not passed over his veto.

On Sept. 25, 1905, the auditor addressed a communication to the council stating that she was unable to determine just what period of time the appropriation made was intended to cover, and was instructed that it was to cover services for all of the years 1904-5, showing that the street supervisor was paid for the entire month of 1905 before such services were actually rendered. The street department pay-rolls for the years 1904 and 1905 show that the name of the street supervisor, L. B. Balch, by treasurer, was paid for 12 months of regular intervals for sums ranging from \$45 to \$49 for each two weeks. This, apparently, is in addition to an allowance of \$25 per month for 12 months, and a special officer for team hire under a resolution of the council.

PAY THE MONEY BACK.

Extra compensation refunded: The books of the city treasurer show that of the above appropriations the following have been refunded:

H. P. Randall, councilman \$150.00
A. H. Moyes, councilman 100.00
W. R. Emmett, councilman 100.50
F. W. Chambers, councilman 100.50

Warrants for extra compensation in hands of the city treasurer, presented to the auditor by the treasurer, are still in the hands of the auditor:

H. P. Carr, councilman \$100.50
H. P. Randall, councilman 100.50
A. H. Moyes, councilman 100.50
W. R. Emmett, councilman 100.50
Max Davidson, councilman 100.50

The warrant above referred to in favor of J. C. Nye, it appears, was delivered by the auditor to Mr. Nye, property received, and the receipt returned to the auditor and the receipt cancelled.

The warrant in favor of Max Davidson, it is shown, was delivered to Mr. Davidson, property received, and the receipt returned to the auditor and the receipt cancelled.

It appears, however, that some time after the cancellation stamp of the city treasurer, the cancellation stamp of the city treasurer, returned to the city auditor and the receipt on the claim erased.

Extra Compensation. Recommendations of the city treasurer, if the city council has authority in law to make these payments of extra compensation, and we therefore suggest that a judicial decision be procured, and should it be ascertained that the payments were without warrant of law, then all of the amounts so appropriated, less the amounts previously refunded, should be covered back into the city treasury, and the warrants still awaiting delivery be cancelled.

DOUBLE PAY FOR RECORDER.

Notary Fees.—Under a resolution of the city council adopted prior to 1904, the city recorder, W. J. Critchlow, was allowed per month for services as notary public in verifying claims, etc. During each month of 1904 and 1905 Mr. Critchlow presented his claim for these services and each month was paid the sum of \$25 in addition to the claims returned to the city auditor and the receipt on the claim erased.

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