Arizona. State Examiner.

EM1.915

Annual Report of the State Examiner

Phoenix Arizona January 11, 1916.

To His Excellency
Hon. Geo W P Hunt
Governor of Arizona.

Sir:—

I have the honor to present herewith the annual report for the office of State Examiner for the year 1915

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~~Annual Report of the State Examiner of Virginia~~

~~This report embraces the period from 26th to Dec. 31, 1915 both dates inclusive.~~ After much thought we have decided that the best end of this department will be served by making a summary of the work of the department for the year 1915, rather than go into exhaustive details and tabulated statements of receipts and disbursements of the various counties.

Up to the beginning of the fiscal year July 1, 1915 the department consisted of the State Examiner, alone, as to field work, a clerical assistant at a nominal salary, up to this time, was left in the office for the purpose of mailing reports and keeping the office open. ~~After~~ Beginning with July 1st 1915

a Deputy State Examiner has been employed at a salary of 100.00 per month.

We find that ~~this~~ the help of this Deputy has almost doubled the capacity of this office, we having been able to make one complete audit of the County offices in all the Counties of the state, and in the case of Yuma and Maricopa ~~County~~ Counties two audits have been made.

At this time we wish to call attention, with much emphasis, to the fact that this Department is still sadly hampered for lack of assistance. For instance it has been impossible to properly check the Treasurer's of the various Counties in their capacity as ex-officio Tax Collectors.

We realize that the tax stubs from which

~~receipts~~ taxes are collected should be checked (3)
against the duplicate assessment roll
and that the total of unchecked items
should be the amount of the delinquent
tax roll, and that the delinquent tax
roll added to the collections made from
the assessment roll should be the ~~an~~ entire
amount of taxes due.

This check should unquestionably be
made in each county, but with the
present force allowed by law it is impossible.
Maricopa and Cochise counties ~~each~~ have
approximately 10000 ~~xx~~ assessments each
and to make the audit above outlined
would take the time for 60 days of
two persons. Realizing the impossibility
of making this check we have trusted
~~more or less~~ largely to the honesty of the various

tax collectors and the vigilance and (4)
watchfulness of the Boards of Supervisors.

Schools

During the year just closed this department has particularly interested itself in the system of accounting carried out in the various Counties in reference to schools. We found that in practically all Counties vouchers were issued by the trustees of the several districts in payment for supplies &c without any itemization being made as to articles purchased or price paid. In other words a voucher would be issued for "School supplies" and only giving the entire total of the demand.

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We consider this is a vicious system and one tending to corrupt ~~[illegible]~~ trustees, teachers and parties furnishing supplies to schools.

In every case where we found this (5)
practice in vogue we made written
demand that it be immediately discontinued
and that the Superintendent of Schools
in future refuse to draw warrant on
voucher presented without proper
itemization, this in face of the fact that
no part of our school law specifically
makes this requirement.
This department has interested itself
considerably in a ~~uniform~~ cooperative system
of purchasing school supplies such
as is used to a considerable extent by
Maricopa County, and early in the year
1915 we secured from J A Riggins, Co Supt
of Schools of Mcpa County a list of
various supplies showing prices paid

by the schools of his County before this (6)
system was used and prices paid for
the same articles under the system of
competitive bids. This list is made a part of this
report
We enclosed this comparative list with a
letter to each school Superintendent of the
fourteen Counties, suggesting that they
make an attempt to install this system.
We received very favorable replies from most
of the Superintendents but for some
reason we are not able to report any
very definite results.
In our opinion this is a very vital matter
and if put into effect would save to the
schools of the state may thousands of
dollars annually. We shall make recommenda-
tions to the 3rd State Legislature that

legislation be enacted along ~~this~~ the line of enforcing a system of cooperative purchasing of school supplies.

A state board consisting of three or five members would be the most effective, but would probably meet the strenuous objection of centralization of power. At any rate some legislation along this line is needed.

While on this subject we must say that we believe that the school laws of the state should receive the serious attention of our next legislature. In our opinion ~~the~~ the efficiency of our schools could be kept at their present high standard for considerably less money than they are now costing. This department will have some

specific recommendation to make towards this end in its annual report to be submitted January 1st 1917.

(8)

Roads

A meeting of the Clerks of the Boards of Supervisors and the County Engineers of the several Counties was arranged for by the State Engineers office working in conjunction with this department. This meeting was for the purpose of discussing ways and means having in end the adoption of a uniform system of accounting for roads.

The meeting convened in Chrisine November 17th with a full representation from all the Counties except Greenlee. After much discussion a system of accounting for roads was adopted. We are making a part of this

report blue print showing the forms and blanks used in the system as finally adopted. This system has been installed in Yuma, Maricopa, Pinal, Pima, Gila Cochise and Navajo Counties and will be put into effect in the rest of the Counties as rapidly as possible.

The need for a system such as has been adopted early presented itself to us after assuming the duties of this office.

The miserable method being used to keep account of the large sums of money expended was apparent to ~~an~~ the least close observer. My reports as made to you from time to time have abounded with recommendations, suggestions and demands. In now feel that the road

departments, ~~F~~ at least of the County government, is equipped with an excellent and uniform system of accounting.

General Remarks.

In our audit of the several counties we have been struck by the lack of uniformity of the various systems being used as well as by their inadequateness and in many cases, antiquity. In ~~many~~ a great many instances we have been able to remedy these faults without making any efforts along the lines of uniformity. It was our understanding when assuming the duties of this office that an appropriation had been made to cover the expenses of devising and installing ~~the~~

a uniform system of accounting for all departments of county government, but we later learned, much to our disappointment, that this was not the case rather that the appropriation applied only to State institutions.

The expense of devising and installing a uniform system of accounting for counties should not be large, not over $750.00 and we earnestly recommend to the next legislature that this matter receive their serious attention.

We have called the attention of the various County officers, during the year 1918, to many matters wherein the laws were being violated and these delinquencies have been

called to their attention and upon by a report made of the ~~[illegible]~~ audit had of each office a copy of which has been forwarded to you and to the officer in charge of the office having now attended. We are gratified to note that in the two counties ~~[illegible]~~ where a second audit has been made ~~[illegible]~~ most of these errors, growing largely out of carelessness, have been remedied.

Before concluding we wish to call your attention to a certain misconception on the part of many as to the duties and powers of my office. In certain localities complaints reach my ears as to the extravagance or ~~[illegible]~~ high cost of maintenance of certain county offices, and

we have been much criticised for not including in our reports statistics along this line against the officers in question.

We have a law requiring the Board of Supervisors in each County to prepare a budget of the cost of government for the ensuing fiscal year and upon this budget the tax levy is based. The law is silent, and no penalty is imposed, if the budget or appropriations is not adhered to. This department cannot be responsible for the extravagances, if any, of Boards of Supervisors. If a warrant or any and all warrants receiving our attention are legal County charges, properly presented and properly approved by the Board of Supervisors

they must have the approval of this (14)
department. In other words we cannot
assume the duties and responsibilities of
Boards of Supervisors, they must be
responsible and answerable to the people
for their acts

Respectfully submitted.

[David F. Johnson
Examiner]