

Among the available assets credited on the balance sheet is an item of \$3140.77 due from succeeding Court Clerk, John D. Porter by reason of overpayments made to Porter on his report of balances in cases as of January 4th, 1919. In the cases representing the balances on that date, no balances existed, or if any balances existed such balances were in an amount less than reported and paid to the succeeding Court Clerk. On that date, to-wit, January 6th, 1919, the succeeding clerk was in possession of the cash thus overpaid to him, and on that date said overpayments could have been refunded to the retiring clerk and a correct report made reflecting the correct balances in all cases and said amount would then have been credited to the proper cases. An investigation made by me at the close of the audit for the purpose of ascertaining the amount of cash on hand representing such erroneous overpayments discloses the fact that in many instances the succeeding Court Clerk, John D. Porter, accepting such balances as reported to him by the retiring Court Clerk B. F. Ingraham, as correct has disbursed against the same, and hence much of the amount so overpaid cannot now be considered as available against the balances owing January 6th, 1919 as shown on the general balance sheet.

In order to determine the exact amount that the retiring clerk shall be called upon to make good it will be necessary to make a supplemental audit of the succeeding Court Clerk's records to determine the amount, if any, that he now has on hand of the amount overpaid to him on the final report of the retiring clerk.

And in making such supplemental audit it will practically be no more expense to the county to make a complete audit of the Court Clerk from January 6th, 1919, to June 30th, 1920, as the supplemental audit will of necessity have to cover that period.

I have taken this matter up with the State Examiner and Inspector and the above report and recommendations are concurred in by him.

Respectfully,

Ed O. Cassidy

Deputy State Examiner & Inspector.

There being no further business coming before the Board for consideration on this date, on motion of W. L. North the Board adjourned to meet in its next regular session on Monday August 2nd, 1920.

Chairman.

Member .

Member.

ATTEST: _____
County Clerk Ex Officio Secy.