

Docket Record is not sufficiently clear to justify us in holding the item in this case against Mr Gray. This would leave a net amount in dispute of \$198.70. We have charged Mr. Gray with receiving this amount in various cases which are shown upon said schedule and in support of the correctness of our conclusion in these cases we refer to the Docket entires and the files.

In each case in dispute, excepting the one case where we have charged off the \$15.00 either the Docket record or the files shows that the amount we have charged him with collecting and not reporting nor paying the same to the County was received by Mr. Gray. Mr. Gray concedes that the audit in these cases correctly reflects the records but claims his records do not speak the truth. Of course we cannot change the records and we must reflect in our audits what the records show but as a matter of fairness and justice to Mr. Gray, if in these cases he is able to establish the fact that his Docket Entires and memorandum made on the files are incorrect, then, of course, it would be the duty of the Board to allow him proper credit on account of errors in such entires and memorandum, in the event that you find that such entires and memorandum are incorrect.

In this connection you are advised that no officer is permitted to impeach his records and in order for this matter to be arrived at in a proper legal manner it would be necessary for Mr. Gray to apply to your Board for permission to correct his records in these several cases to speak the truth, and when such application is filed it would be the duty of the Board to have a hearing thereon and permit Mr. Gray, under oath, and by witnesses to establish the fact that all or a part of such entries and memorandum as shown on the Dockets are incorrect. We would like to have this audit disposed of without delay, and if the Board concludes to grant Mr. Gray a hearing along the lines above suggested it should be done at once.

The remaining items which the audit charges that Mr. Gray owes the County, to-wit: Sheriff's fees and Escheat Fees, were discussed with Mr. Gray fully at our conference. In the item of Sheriff's fees, in the amount of \$249.25, Mr. Gray claims that practically all of such fees were earned and paid to various constables and that the Docket entires crediting the Sheriff with earning such fees are incorrect and likewise is the item of Escheat Fees, the same being fees of Jurors and witnesses, Mr. Gray claims that these have been paid.

You are advised, in this connection, that Mr Gray's records, with some few exceptions do not show that these fees have been disbursed to the proper parties and hence the audit charges Mr. Gray with having such fees on hand. Now then, if this be correct, then under the Statute of "Escheats" such fees being on hand and unclaimed for more than one year, the same escheat to the County. I deem it advisable for your Board to go into these matters fully and under proper procedure in order that the whole truth may be arrived at. It is not our desire nor your wish to have Mr. Gray pay into the County Treasurer any money excepting that which he justly owes, but on the face of his records the amount that we have set up as owing to the County and to others, to-wit; \$1155.90, less the \$15.00 which we are charging off ourselves, must stand unless Mr. Gray is able to, by competent evidence and proper procedure to reduce the sum. If, as we have before reported there are any erroneous charges made by the audit, it is not the fault of the audit, the fault being wholly with Mr. Gray.

OBERST AUDIT.

The Oberst audit is completed and typewritten with the exception of the Audit Letter. We are holding the audit open for a further examination of an item of \$23.75, which upon the face of the records at this time was overpaid to the County, but we are not satisfied with the conclusion that we have arrived at at this time and are now making a further investigation. The official report of this audit will be in your hands at your next meeting, but at this time, in regard to the result of the Audit, we are able to give you the following information:

The cash balance to be accounted for at the close of the Audit, May 16th. 1922, is \$65.00 the same being due to the County by reason of forfeitures of cash bonds. Mr. Oberst