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City of Cambridge
In Board of Aldermen,
June 30, 1875.

The Committee on Ordinances who were ordered to prepare an Ordinance more fully defining the duties of the auditor of accounts, and giving to him certain increased powers as recommended by the Committee of Investigation in the matter of carriage hire, would respectfully offer the following report.

The Committee on Carriage hire found that the auditor was no check to the allowing and paying of fraudulent bills, therefore they reported that the auditor should be an officer of greater powers, and more detective duties, and at first thought this would be the opinion of a majority of any number of persons to whom the case should be submitted.

But your committee are convinced that it is idle to expect any auditor to be a check on ~~the~~ city government that elects him, and the ^{Committee who} Government that framed the ordinance on this subject evidently entertained the same opinion for they placed upon the auditor no duty except the clerical one of examining the calculations and additions seeing that the bills were in proper form and duly approved by the proper committees, and that no bill was a duplicate of one already paid, though this cannot always be told by the auditor. The Committee on accounts is the real auditor of the city. It is their business to scrutinize every bill, to see that there be nothing about it which has the appearance of fraud, and if not satisfied ~~with it~~ to return it to the Committee who made the purchase for further explanation, and a more careful investigation. Not upon an auditor dependant

upon the votes of a city government, but upon an independent Committee of business men did the framers of this ordinance place this great responsibility.

The Committee on accounts is the real auditor and the auditor is their clerk. This Committee is an independent power subject to no other Committee, and under no obligation to accept the decision of any previous committee. The great danger under which the city constantly lies in this matter arises from the easy good nature of committees who take it for granted that the bills submitted to them for approval are probably correct.

A purchasing committee has presented to them at the end of the month a large number of bills all supposed to have been contracted by the Committee, all really contracted by the head of the department. These bills are presented to the Committee stamped correct by this officer, and the temptation is to approve them all without thorough examination, and hurry away to other duties. These bills then go to the auditor who finds them correctly computed and so certifies. They then go to the committee on acc'ts in a great package of perhaps four hundred in all. This Committee looks to see if the previous Committee has approved each bill, little or no examination being made of the items. The approval of this committee is stamped upon the back, and an improper bill is paid without ever having been ^{carefully examined} ~~really scrutinized~~ by any one but the head of the department, who made the purchases. Thus the whole plan prepared by the framers of this ordinance is made of no avail, and the head of the department is after all the only person who has given the bills any serious scrutiny.

~~To correct the state of things by ordinance is impossible. Your committee would urge upon every member of every committee, an increased vigilance in the examination of all bills submitted to them. Should the committee on acts send back each month a few bills to the previous committees with a demand for an explanation, a greater care and a more rigid investigation by the previous committees would immediately be perceived.~~

Your committee do not wish to be understood that this is the practise of every committee. The case mentioned is one which we should be very sorry to consider the rule, but that it has often occurred is undeniable. But the fault in such cases has not been with the Ordinance which seems to be all that could be desired.

Your committee would urge the Committee on acts to examine with as much care as possible all bills presented to them and in case of finding any which they regard with suspicion to send them back to the committee who made the purchase with a demand for an explanation. Your committee feel sure that a few bills returned in this manner every month would produce a marked effect, and a greater care and a more rigid investigation by the previous committees would immediately be perceived. Entertaining these views and for the reasons mentioned the committee on ordinances would report that no further ordinance is needed on this subject.

For the Committee,
W. S. Blanchard

In Board of Assessors June 30, 1875.

Acceptance. Sewer claim 720 concurred.

Assessors J. W. Cotton, A. J. Adams, C. J. Case.

In Conference Council July 13/75

Concurred, Attest, J. W. Cotton, Clerk

Report
Com. on Ordinances
June 30, 1875.

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acceptance approved,

July 14, 1875 -

Isaac Bradford

Mayor