

TO THE HONORABLE BOARD OF PARDONS:

Appointed Chief Deputy County Auditor January 1, 1921. At time of assuming my duties as Deputy County Auditor, M. L. Scott, L. H. Bassett and myself maintained an office on the third floor of the Boston Building. We were doing Commercial Bookkeeping and Accounting.

A short time after assuming the office as Chief Deputy Auditor under Mr. Scott, we had a reorganization of our firm at the Boston Bldg., taking into partnership Mr. Alvin Keddington, the former Chief Deputy Auditor under Moroni Iverson, at that time County Auditor, under the Democratic Administration. Our agreement under the new partnership was as follows:

The firm name to be "Commercial Accountancy Service". Messrs. L. H. Bassett and Alvin Keddington were to attend to commercial work on the outside, and also were to be employed on any extra work necessary to be done at the Auditor's office.

Each member of the firm was to have a drawing account of \$200.00 per month. All monies received as regular salaries by Mr. Scott and myself in the Auditor's office; all extra money received for extra work in the Auditor's office and remuneration received from commercial work done outside of our office, was to be put into one fund and be deposited in the National Copper Bank under the name of the "Commercial Accountancy Service". At the end of each month, after paying our office expenses, the balance in the bank was split four ways equally up to our \$200.00 drawing account.

The first extra work to be done in the Auditor's office was done by Mr. Keddington with the approval of the County Commissioners. This work consisted of balancing the Treasurer's Report from the previous administration. During the month of January, 1921, the Goddard-Abbey Company were employed to make an audit of the previous administration. Mr. Scott recommended Mr. Bassett of the Commercial Accountancy Service to assist the Goddard-Abbey Company in making this audit. This was the next extra work done in the Auditor's office.