

turning down a great many of these recommendations. Mr. Scott and I vowed we would live within our appropriation for this work and would use our own method of having it done and done right. For the enlightenment of the public, I refer you to the Auditor's Annual Report of 1920, 1921, 1922, 1923, which will show that the apportionment for this work was less in 1921 than any of the other years mentioned, and the salary account was not overdrawn. Mr. Scott and I decided that we ourselves, with the aid of our relatives would do part of the work and in that way cut down the expense, which would be necessary by having it done by incompetent help. We agreed to put E. Duncan on the payroll for my share of the work and Mr. Swengall representing the work done by and for Mr. Scott. These names were handed to the County Commissioners by Mr. Scott and approved by them. The work was done and done in a credible manner, and every cent expended by the Duncan and Swengall time checks was earned and which would have cost the County and taxpayers twice as much had it been done by the kind of help recommended by politicians. At the end of the Year 1921, our budget showed a credit balance instead of being in the red, as in previous years. The above time checks are the ones in question and listed as irregular. The money received on these time checks was not turned over to the Commercial Accountancy Service.

Some time in August the work on the tax rolls was completed with the exception of making the recapitulations, which was done by Mr. Nystrom of the County Treasurer's office and myself. The tax rolls are on record in the County Treasurer's office and will speak for themselves.

About the latter part of September, 1921, Mr. Scott took a wedding trip to the Coast, remaining away in the neighborhood of six weeks. The records will show that during his absence on this trip, there were none of the warrants, claimed to have ~~been~~ irregular endorsements, cashed.

Early in the Spring of 1922, the Goddard-Abbey Company were again employed to make an audit of County Records. On, or about, April 5, 1922, Mr. Scott, myself and the clerical help in the office were called singly to the Juror's Room on the 5th floor of the City and County Building, where a conference was being held between the County Commissioners and Mr. Goddard. I was shown a number of warrants said to have irregular endorsements and the time checks issued in payment of the work done by E. Duncan and Mr. Swengull. My attention was called to the warrants and I was asked if the signatures resembled Mr. Scott's handwriting to which I replied that they looked something like it. They my attention was called to the time checks and asked for an explanation to which I replied that the work represented by these time checks was done by outside help which we knew was competent and could do the work in such a manner that it would not have to be done over, as a great deal of the work done by people, recommended to us, had to be. That same evening after 5 P. M., Mr. Scott, Mr. Goddard and the County Commissioners had a conference in Mr. Scott's private office. I was in the main office and do not know what occurred at this meeting. Early the next morning, Mr. Scott and I drove down town; while driving around, Mr. Scott said to me: "I wish, Whip, you would shoulder the blame if there is anything wrong in the Auditor's office," to which I first remonstrated, and he commenced crying and told me Allie (his wife) was in a delicate condition, he had his home to pay for, and had three children, and I had no responsibilities and only my wife to care for and if I shouldered the blame he would see that I would be taken care of. I told him I was the one who would get the black eye and be out of a position. He continued to beg and told me if I would