

Most state officials whose books and accounts are examined by the State Auditor are apparently anxious to adopt suggestions tending to insure the accuracy of their accounts and an improvement on their methods.

The Auditor reports a decided improvement in the offices of the Clerks of Courts, Registers of Wills, State's Attorneys and Sheriffs, so far as the keeping of accounts is concerned, and the disposition also to make prompt and proper returns to the State. But the condition of some offices is still far from ideal. The books are often inadequate and unsystematic. A crying evil is caused by the removal of account books by incumbents of some offices at the expiration of their terms. All such books should unquestionably belong to the State, and it should be understood distinctly that they are to remain in the appropriate offices as part of the records.

It cannot be hoped that this reform can be effected until such books are properly prepared after a uniform system under the supervision of the Auditor and are furnished by the State. The information such books should contain is public property, as the people have a perfect right to know what money is received by public officers and how it is expended. This reform no doubt will be acceptable to the officials themselves, as the best protection they can possibly have is the presence of such books of record containing accounts, which will always be safely kept and easily accessible to the public.

Not many books are necessary for the purpose, as a license book and a cash book for clerks' office; a cash book and a State tax book for Registers of Wills' offices; a cash book for State's Attorneys' offices, and the same for Sheriffs would probably cost about \$65.00 for each county, and be sufficient to establish the needed system.

There is good reason to believe that the State loses a considerable amount of money annually because of the laxity with which the law requiring trader's licenses to be taken out on May first is enforced. A premium is undesignedly put upon postponing the taking out of licenses as long as possible for the reason