

tors for the purpose of preventing any impropriety in conducting its fiscal operations, the Committee feel assured that no danger need be apprehended on this account, unless all these officers and the Directors should become faithless, and the bonds prove insolvent—a combination of unfortunate circumstances which we hardly suppose can take place. The Committee recommend that this practice be continued, and made a part of the rules and regulations herewith submitted. Although not prepared to say that any systematic plan of disbursement was before pursued, embracing proper checks by requiring the concurrence or joint action of more officers than one, yet we are well satisfied that no fraud or embezzlement has occurred from the previous management of the Institution. From the testimony it appears that this duty was performed by the Clerk and the Executive Committee, sometimes in conjunction and sometimes separately, but all payments made by the Clerk were finally submitted with the vouchers to the Committee at the end of the month.

The Committee did not suppose that to comply with that part of the order directing their attention to the finances, it was expected, or indeed necessary that they should make a personal examination and calculation of all the books, to ascertain how accurately each account had been stated; they presumed that they were only expected to do what all examiners generally do in such cases, that is, call to their aid a practical accountant, and act with him in making such an inspection of the books, as would satisfy his judgment of the correctness with which this duty had been performed. Accordingly they invited the assistance of Mr. McEvoy, the former clerk and Mr. Chesney the present clerk, and proceeded in the examination, as stated on pages 252 to 257, and 405 to 415 of the Testimony, to which they refer.

The Committee are of opinion that the Directors have misconstrued the laws relating to the pay of the Executive Committee. We believe that the law intended to make these officers a per diem allowance, and not to be paid by salaries, as it appears from the books has been the case. The chief design of the law was to secure a strict performance of duty by paying them for their daily attendance and in making a different payment, we believe the Board erred. They received pay when they were absent from the Penitentiary, when the law expressly provides that they shall receive \$2 for every day they shall necessarily attend.

By the Act of 1826, ch. 229, the Legislature alone had authority to fix the salaries of the officers, although under the Act of 1817, ch. 72, this power of appointment and annexing salaries had been given to the Board of Directors. By 1827, ch. 155, the payments were directed to be made out of the Penitentiary funds, and by 1826, ch. 65, the Directors, although authorized to graduate the salaries, were restricted in the aggregate amount thereof, to the sum paid on