

their approbation; if approved of, they drew an order on the treasury, in favor of the claimant for the amount. This order was taken to the Auditor General, countersigned by him, and entered on his books, and the claimant gave a receipt for it, and then, and not until then, the treasurer was authorised to pay the money to the claimants. Thus we find in the very origin of this government, similar provisions made to guard the treasury, to those in the article before us, and a treasury department was then organised with as much wisdom, security and foresight as any that exists in this country. Sir, it is one of the many instances in which we had better return to the good old paths of our fathers. The Auditor General continued to discharge his important duties with various modifications until 1802, when by chapter 100, of that year, a law was passed, requiring him to furnish the treasurer with statements of the balances due to the State on his books, and authorising the treasurer himself for the first time, to receive payment of these arrearages. From time to time, laws were passed, diminishing the duties of the Auditor General, conferring some of them on State's agents, specially and temporarily appointed to collect the arrearages due by State debtors, imposing others of them on the treasurer, and leaving others of them unprovided for. By these means most of the old arrearages were collected or abandoned; some of the subjects of revenue and disbursements ceased to exist, and under these and other changes in the laws, a gradual introduction of a new financial arrangement in the treasury was brought about, dispensing in a great degree with the duties of the Auditor General, until the year 1827, when that office was finally abolished. The small amount about that time received into the treasury, the certainty, simplicity, and notoriety of the sources whence it came, and the regular and well ascertained disbursements made by the treasurer for years, at and about that time, may be a justification of the course of legislation then pursued. From 1827 to the present, the treasury of the State has continued under the exclusive control, without any limitation or restriction whatever of the treasurer of the State. To leave the State treasury in its present condition, when we are organizing a new government would be perilous to the State, and neglectful in us. The article under consideration proposed to remedy this state of things, and to protect the State from the dangers to which it stands exposed. This is to be done by requiring the treasurer to receive and disburse the moneys of the State, upon warrants drawn by the comptroller and not otherwise, without which warrant signed by the comptroller, no acknowledgment of money received in the treasury shall be valid. These two officers, the treasurer and comptroller, are independent of each other, holding office by a different mode of appointment, by a different tenure, and hence not likely to collude together—both of them report to the Legislature all their proceedings, and each of

them holds his books, accounts, &c., subject to the examination of the Governor, whose duty it is to examine the same.

It is said that at every session of the Legislature, its committee on claims examine the books of the Treasurer, and his vouchers of payments and settlements, and that this is the best security for his fidelity. The obvious reply to this, is, that during all the previous year, and since sessions have been biennial, the previous two years, the Treasurer has had unrestricted power over the Treasury, and could have done with the State's money just what he pleased. This examination is no *prevention* of errors or frauds, though it may be the means of *detecting* them if committed. It is therefore no answer to the charge, that the Treasurer of the State is without check or limitation, in the control of the State's money, to say that you can detect his errors or his unwarrantable acts, a year or two after they are committed. But let us look unto the sufficiency of this mode of detecting errors and frauds. The Treasurer receives and disburses between one and two millions of dollars yearly. The money is received from some hundreds of State debtors and agents, and paid to some hundred of creditors of the State, under the various laws of this State, with all of whom settlements of conflicting and contested items are to be made by the Treasurer, and these debtors and creditors, the vouchers of which are submitted to this committee of claims. What information do these vouchers give to the committees, which would enable them to do more than see that the sums corresponded; that certain sums agreed upon by the Treasurer and the debtor or creditor as due, was received by the one party, and paid by the other? But who examines into the cases, to see that the charges or credits were legal—that there has been no error, mistake, or collusion—that the papers executed are all genuine—that the State has been properly protected in these dealings? No one. The Treasurer's statements are received as true—his settlements and vouchers as legally and faithfully made, and the committee have discharged their duty if the Treasurer exhibits *prima facie* vouchers corresponding with his settlements. To speak of such an examination as this, as a reliable means of detecting errors or frauds, is to attribute to the committees powers men do not possess, and to deny to those who may be disposed to commit frauds on the State, any degree of cunning or caution.—No collusion between the Treasurer of the State, and the public creditor or debtor, if concocted with any degree of skill, could ever be detected by such an examination of these committees. They have not the requisite materials for such an examination, nor the time nor the knowledge of the laws, if the materials were before them. The examination of the committee therefore, I look upon as no prevention whatever of errors or frauds, that may be committed on the Treasury of the State, and as a very inadequate means even of detecting any such errors or frauds, if they may previously have been committed.