

# A Guide to the Amherst County Free Negroes Lists of the Auditor of Public Accounts, 1861 and n.d.

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## History

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## Title Statement

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## Descriptive Summary

**Accession number**

APA 409

**Language**

English

**Physical Characteristics**

2 items

**Physical Location**

State Records Collection, Auditor of Public Accounts (Record Group 48)

**Repository**

Library of Virginia

## Administrative Information

**Access Restrictions**

There are no restrictions.

**Use Restrictions**

There are no restrictions.

**Acquisition Information**

Transferred from the Office of the Auditor of Public Accounts in 1913.

**Preferred Citation**

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## Biographical/Historical Information

Although the colonial government had appointed auditors general from time to time, the office was not established on a permanent basis until after independence was declared. At its first session, which convened on 7 October 1776, the General Assembly passed an act creating a board of three auditors to examine and settle claims concerning receipts and expenditures for military purposes. The confusing financial situation of the state, however, resulted in a series of acts being passed over the next fifteen years elaborating and refining the duties of the auditors. Finally, at its session begun in November 1791, the General Assembly passed an act that combined the duties of the board of auditors and the solicitor general, whose office had been created in 1785 to settle the accounts of the state with the United States, and assigned them to a single auditor of public accounts effective 1 January 1792. The auditor soon became the most powerful fiscal officer in the state. All receipts and disbursements were made only upon his warrant to the treasurer, and his books were the standard against which those of the treasurer were checked.

### Biographical Information

The first changes were made as the accounts of the revolutionary era were settled. As the state moved into a period of steady financial and governmental growth in the nineteenth century, the number of accounts and funds maintained by the auditor became excessive. Thus, on 24 February 1823 the General Assembly passed an act creating the office of the second auditor to ease the auditor's burden. Although the second auditor handled several large special funds, the auditor continued to be responsible for most of the accounts concerning the daily operation of state government.

### Biographical Information

During the Civil War both the state government and the pro-Union Restored Government of Virginia, which was based first in Wheeling and then in Alexandria, had auditors of public accounts. After the war, near the end of Reconstruction, the military authorities appointed Major Thaddeus H. Stanton, of the United States Army, as auditor of public accounts. Stanton was paid by the state during his service from 3 April 1869 to 12 February 1870, although he remained an army officer. The position was returned to civilian control on 12 February 1870 with the election of William F. Taylor as auditor by the General Assembly.

### Biographical Information

Following the Civil War the complexities of an increasingly sophisticated financial world threatened to overwhelm the state fiscal offices, which had changed their practices but little since the end of the eighteenth century. Inadequate bookkeeping procedures and embezzlements of state funds resulted in a

public demand for corrective action. It was not until a state government reorganization act was passed by the General Assembly on 18 April 1927, however, that the demand was satisfied. Effective 1 March 1928 the office of auditor of public accounts and second auditor were abolished and replaced by the office of comptroller--head of the Department of Accounts--to monitor the receipt and disbursement of state funds, and a new office of auditor of public accounts, under the General Assembly, to audit state and local government agencies.

## **Biographical Information**

The records of the first auditor of public accounts have not survived intact; periodically they have been subjected to disarrangement or destruction. When the auditor's office was created in 1776, Virginia's seat of government was in Williamsburg. In 1780, when the capital was moved to Richmond, the auditors and their records also moved. At this time, and during Benedict Arnold's raid on Richmond in 1781, some auditor's records were misplaced or destroyed. During the War of 1812, when it was believed that British troops were marching on Richmond, the state's records were loaded onto wagons and hauled to the James River for transportation upstream. Before the boats sailed, however, the alarm proved false and the records were unloaded and returned to the State Capitol.

## **Biographical Information**

The next threat to the auditor's records came on the night of 2-3 April 1865, when the evacuation fire broke out as the Confederate garrison abandoned the city. Fortunately, the auditor's records escaped the flames because they were stored in the basement and attic of the State Capitol, which did not burn. Following the capture of Richmond by Union troops, however, a detachment of the Twentieth New York Infantry Regiment served as a guard in the Capitol building and browsed through the records of the state's fiscal offices (sometimes recording candid opinions concerning the late Confederacy in the margins of ledgers and journals). After the state library building was completed on the east side of Capitol Square in the late 1890's the auditor's office moved into it and the older records were stored in the basement. There they remained until 1913, when they were transferred to the custody of the state library.

## **Scope and Content Information**

This series of capitation taxes lists male and female free blacks over twelve years of age, giving their names, ages, and occupations.