Second Auditor's Office
Austin 3 Sept. 1840

I have examined the forgoing account of John D. Smith Sheriff of Robertson Co. and find that the Charges marked thus (✓) is all that can be allowed or all that the Republic is by Law liable to pay amounting together to the sum of $230.00 including part of the Charges marked thus (X).

The balance of the account is rejected for the following reasons viz.—

The expense of paying and boarding guards Charges (No 1. 3. 4. 6. 7. 12. 13 & 16) are payable by the County, and not by the Republic (see Act "Authorising the Sheriffs of the different Counties of this Republic to rent or lease houses, employ guards &c" Approved 7th June 1837.—

The Auditor knows no Law allowing Sheriffs for Personal care or attention on Prisoners Charges (No 2. 8. 9 and 15)

Room Rent, Charge (No 5) is payable by the County, see the act above referred to.— The Charge (No 10) for Mileage may be correct, but it is not sufficiently explicit, the number of Miles actually travelled should be stated that the Auditor could judge of the correctness of the Charge.

That part of the Charges No 11 & 14 for the board of Prisoners could be allowed if the Auditor could decide what part or proportion of the Amt. was for board.— The Charges marked thus X have been partly allowed — viz. 5 cents per mile and 50 cents for each subpoena

Musgrove Evans
Aud Auditor