Administrative history

Among the officers designated by the first territorial legislature was the Auditor. The Auditor of the Territory was elected for a period of two years and served as a member of the Board of Military Auditors, Board of Prison Commissioners, secretary and member of the Board of Education, and Board of Examiners, and was the ex-officio Librarian. Upon statehood the position of Auditor of the Territory became the elected position of State Controller.

The Auditor was the general accountant of the Territory and keeper of all accounts: public account books; vouchers; documents and papers related to accounts and contracts of the Territory; and its revenue, debt, and fiscal affairs not required by law to be kept by some other office. His duties required him to prepare detailed reports to the legislative assembly at the beginning of each session, provide estimates of revenues and expenditures for the coming year, promote frugality and economy in public offices, audit and settle all claims against the Territory, draw warrants upon the treasury, procure an abstract of all taxable lands and distribute a report to respective counties, keep accounts and prepare reports about the common school fund, and assign prorated fees to each county for reimbursement for military arms and supplies.

Perry G. Childs served as the first Territorial Auditor from 1861-1863. Childs was a native of New York and first came to Governor Nye's attention in a letter of recommendation from a mutual acquaintance. Childs resigned on September 4, 1863, citing "urgent and private business, [which] rendered it imperative…to give my whole attention to these affairs of my own." Governor Nye appointed William W. Ross in 1864 to serve as Auditor of the Territory until statehood.

Records of the Territorial Auditor, 1860-1864. 4 volumes and 2 cu. ft. of individual documents.

The records of the Territorial Auditor provide a glimpse into the financing of the Territory of Nevada between 1861-1864. Territorial funds were deposited in General Fund and School Fund accounts upon which warrants were issued to pay for services. Since the funds were perennially low or non-existent, warrants, which were nothing more than promises to pay, were

issued rather than checks. Suppliers and employees who were paid with warrants were forced to negotiate with merchants over the value of the warrants – sometimes as little as fifty-cents on the dollar (the greenback dollar, as opposed to the more valuable gold dollar). The contents of this record series document this system, from the issuance of warrants to their redemption. Additionally, sources of income from and payments to the individual counties are well illustrated.

Item: TERR-0003 Date: 1862
Old #: T/V/C4/2
Type: Volume
Remarks: Warrant register. Lists warrant number, date, to whom warrant was issued, type of fund from which it was paid, and the kind of service provided by the payee (such as salary of Governor). Divided into two sections: funds paid from the General Fund and those paid from the School Fund. Chronological order by date.
Agency: Territory, Nevada
Division: Auditor

tem: TERR-0183 Date: 1862-1864
Old #: T/V/C4/3
Type: Volume
Remarks: Warrant register. Lists issue date, warrant number, to whom warrant was issued, purpose of payment, type of fund from which it was paid, amount, date of redemption, and to whom paid. Entries are numerical by warrant number.
Agency: Territory, Nevada
Division: Auditor

Item: TERR-0004 Date: 1862
Old #: T/V/A2/4
Type: Volume
Remarks: Journal. Contains two sections documenting income to the Territory and source, and amounts paid on vouchers or warrants. Each is arranged chronologically.
Agency: Territory, Nevada
Division: Auditor

Item: TERR-0007 Date: 1864
Old #: T/V/A1/10/89
Type: Volume
Remarks: Warrant book. Contains blank warrants and stubs for warrants that were distributed.

Arranged in chronological and numerical order.
Agency: Territory, Nevada
Division: Auditor

Item: TERR-0052 Date: 1861-1864
Old #:
Type: Volume
Remarks: Ledger. lists of warrants paid, including warrant number, amount, date and state account upon which the warrant was drawn. Arranged by state office or account.
Agency: Territory, Nevada
Division: Auditor

Item: TERR-0112 Date: 1862-1864
Old #:
Type: Records
Remarks: Various files including incoming correspondence, 1863-1864; outgoing correspondence, 1863; Treasurer's receipts sent to the Auditor, 1862-1864; property tax receipts from county officials, 1862-1863; poll tax receipts from county officials, 1862; School Fund receipts from the Superintendent of Public Instruction, 1863-1864; reports from District Courts, 1862; toll road receipts, 1862-1864; bonds and oaths filed with the Auditor, 1862-1864; and claims and warrants paid, 1862, #1-280.
Agency: Territory, Nevada
Division: Auditor

Item: TERR-0132 Date: 1862-1864
Old #:
Type: Records
Remarks: Claims and warrants paid, #281-862, 1862-1864; School Fund claims and warrants, #1-30, 1863-1864
Agency: Territory, Nevada
Division: Auditor

Item: TERR-0136 Date: 1860-1864
Old #:
Type: Records
Remarks: Apportionment acts, 1861-1864; claims not found, 1860-1861; claims rejected by the Territorial Board of Examiners, 1861-1862; annual settlement with individual counties, 1862-1863

Agency: Territory, Nevada
Division: Auditor

Item: TERR-0137 Date: 1864
Old #:
Type: Records
Remarks: Annual report of Auditor (1 file)
Agency: Territory, Nevada
Division: Auditor

Item: TERR-0140 Date: 1864
Old #:
Type: Records
Remarks: Annual settlements with individual counties
Agency: Territory, Nevada
Division: Auditor