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Content Note

James Ewing was elected first Auditor of Accounts at a joint meeting of the legislature on 25 December 1779—the same day the law establishing the office was passed. Ewing served as Auditor until his resignation on 28 November 1785, at which time Aaron Dunham was elected his successor.

The responsibility for auditing state government finances was first codified during the Revolutionary War by an act of the legislature dated 22 June 1778 ([Laws of 1778](#), Chap. XXXV). This law established a three-man committee for collecting, adjusting, and settling the public accounts of the state. However, with wartime finances becoming more complicated, the legislature replaced the committee in December 1779 with an Auditor of Accounts to be elected at a joint meeting of the legislature ([Laws of 1779](#), Chap. CLXXX). The 1779 act gave the auditor the responsibility and authority to examine--by subpoena if necessary--all accounts of state expenditures and income. The law also required that the records of the former accounts committee be delivered to the new state auditor.

Subsequent legislation enacted in the 1780s defined in greater detail the auditor's authority over the accounts of a variety of officials, including county clerks, sheriffs, commissioners of forfeited estates, and army contractors and paymasters. The auditor's importance appears to have waned in the 1790s, perhaps because the coming of peace and federal assumption of state debts greatly simplified New Jersey's finances. The office of Auditor of Accounts was dissolved by the legislature in 1798 ([Laws of 1798](#), Chap. DCCXL), and its records, and most of its responsibilities, were transferred to the Secretary of State.

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Letters to James Ewing

1. Thomas Denny, [no date].
2. Enos Kelsey, 9 March 1780.
3. Joseph Borden, 22 May 1780.
4. Richard Ludlow, 13 July 1780.
5. Thomas Denny, 7 July 1780.

6. M. Barker, 18 October 1780.
7. Enos Seeley, 8 November 1780.
8. Isaac Woodruff, 11 December 1780.
9. Joseph Borden, 9 March 1781.
10. Richard Wescoat, 9 March 1781.
11. Joseph Lewis, 15 March 1781.
12. Ephraim Darky, 12 June 1781.
13. Azariah Dunham, 10 August 1781.
14. Thomas Carpenter, 28 August 1781.
15. Robert Ogden Jr., 21 October 1782.

Report of Aaron Dunham

16. Accounts of Cornelius Haring and Abraham Brewer, 19 November 1788.

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