Methods Of Washington County Aides Rapped

Hagerstown, Aug. 24—A public accountant hired to make recommendations for setting up a modern bookkeeping system for the Washington County government has extended his recommendations—and criticisms—over a wide area.

The accountant, John K. Baker 3d, has told the county commissioners, who had hired him, they had "failed to assume the responsibilities of management."

Baker said he thought there has been a lack of knowledge about the legal requirements imposed on the commissioners in their actions, procedures and statements of accounts.

"Lack Of Ability"

"It is obvious," he said, "there is a lack of ability—ability of the board to co-ordinate record-keeping activities of the various departments, particularly those vital to internal control, because of ill-defined areas of responsibility and the independence of elected officials who, guided by precedence, remain aloof from executive positions."

He went on to say, "There is a definite need for improvement in the entire system of fiscal management from high policy to bookkeeping, but the organization structure of the county government must be overhauled before any improvement can be achieved."

One of the commissioners, Chester Delphye, commented yesterday that it was "rather ironic" that Baker's criticisms grew out of a resolution the commissioners adopted last December. The resolution directed Baker to study the accounting setup of the county government and submit recommendations for an efficient, modern system.

Second In Week

It was Baker's second outburst in a week on the subject of financial management. His target a week ago yesterday was the county roads department. He said the department, which is directly supervised by the commissioners, was facing with a complete breakdown of sound financial management.

Eugene Geary, replied that Baker's report was mostly made up of minor matters which could be misinterpreted.

Baker, a Republican, has been county auditor for three years. He has one of the largest public accounting businesses in Hagerstown, and also served for three years as auditor for the Hagerstown city government.

The county and city governments both are controlled by Democrats.