

CHAPTER 113.

AN ACT to repeal and re-enact with Amendments Section 239 of Article 2 of the Code of Public Local Laws of Maryland (1930 Edition), title "Anne Arundel County", sub-title "County Commissioners", as amended by Chapter 96 of the Acts of 1935, relating to the employment of an auditor to audit the books of the County Commissioners and the County Treasurer of Anne Arundel County, including the Erosion District accounts, and to publishing statements of County expenditures.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 239 of Article 2 of the Code of Public Local Laws of Maryland (1930 Edition), title "Anne Arundel County", sub-title "County Commissioners", as amended by Chapter 96 of the Acts of 1935, be and it is hereby repealed and re-enacted with amendments, to read as follows:

239. The County Commissioners are hereby authorized and directed to employ each year a competent auditor and accountant to examine the books in the office of the County Commissioners and the County Treasurer of Anne Arundel County, including the Erosion District accounts, whose duty it shall be to examine and audit said books annually and report the same to the County Commissioners who are hereby directed to publish the result of said examinations; and for failure to do the same all of said Commissioners shall be subject to a fine of ten dollars, to be recovered before a Justice of the Peace in a civil action in that behalf brought by the State's Attorney for said County; the auditor so employed shall be a certified public accountant.

The County Commissioners shall select said accountant after receiving competitive bids for the making of a detailed audit of said accounts and they shall award the contract for auditing to the lowest responsible bidder, and if they deem it advisable, may further require the successful bidder to furnish a corporate bond for the proper performance of the contract. The County Commissioners reserve the right to reject any and all bids, and may re-advertise for further bids.

The County Commissioners shall publish each week in at least one weekly newspaper having a general circulation in Anne Arundel County, a statement showing the itemized expenditures of the County for the preceding week.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and