

subject to the provisions of the Budget. The State Auditor, the Deputy State Auditor and the Assistant State Auditors, under the supervision and direction of the Comptroller, shall have and exercise all the rights, powers, duties, obligations and functions conferred upon them by law.

The State Auditor and the Deputy State Auditor shall each hold a valid and unrevoked certificate to practice as a Certified Public Accountant, issued under the authority of the State of Maryland, or a valid and unrevoked Certificate of Permission to practice as a Public Accountant, issued under the authority of the Maryland State Board of Examiners of Public Accountants.

The State Auditor shall have had at least three years accounting experience, and the Deputy State Auditor shall have had at least two years accounting experience, at the dates of their respective appointments.

The Assistant State Auditors shall be (1) Certified Public Accountants of the State of Maryland; or (2) Registered Public Accountants of the State of Maryland; or (3) Any person who, at the time this Act takes effect, is employed by the State of Maryland in the capacity of Deputy State Auditor or Assistant State Auditor; or (4) Any person: (a) who is a graduate of a high school with a four year course, or who has had equivalent education through commercial experience or otherwise, and (b) who is a graduate of a resident school of accountancy, having had at least a two year course.

Upon the taking effect of this Act, the terms of office of the State Auditor and of the two Deputy State Auditors and the Assistant State Auditors provided for by the existing law shall cease and be at an end.

46. In addition to the Assistant State Auditors for whose employment provision is made in Section 240 of this sub-title, the Governor shall appoint an Assistant State Auditor, whose term of office shall commence on the first Monday of May next ensuing his appointment, and continue for four years, and until his successor shall have qualified; but the term of the Assistant State Auditor first named under this section shall begin on the first day of June, 1929, when this Act takes effect, and he shall hold office until the first Monday of May, 1931, and until his successor shall be appointed and qualify. He shall take the oath prescribed by the Constitution; and shall give a bond to the State of Maryland in the penalty of twenty-five hundred dollars (\$2,500) conditioned upon the