by the director, or by resolution of the county commissioners in the event the director fails to make such designation.

- (e) The county commissioners annually shall levy an amount sufficient for the proper administration of this sub-title.
- (F) THE OFFICE, POSITION AND SALARY OF ASSISTANT TREASURER OF THE COUNTY ARE HEREBY ABOLISHED.

59E.

The director of finance shall have the following powers and duties:

- (a) To exercise immediate supervision of the office of county treasurer, and to establish practices and procedures in accordance with law for the collection, handling and disbursement of all monies and for the organization and operation of the office, to which the county treasurer shall conform in all respects. To this end, the office, position, and salary of assistant treasurer of the county are hereby abolished.
- (b) (1) To supervise the financial administration of each office, department, board, commission, institution or other agency of county government of any kind; to periodically study and investigate the organization and management and the bookkeeping and accounting procedures of such agencies; and to direct such agencies to adopt and follow such method of conducting their offices or of keeping books and accounts, or to make such reports in such forms as the director of finance may deem advisable and may prescribe.
- (e) (2) To establish and maintain current accounts of all appropriations, revenues and disbursements made by the county commissioners so as to show in detail the appropriations made to each account, the sources thereof, the amounts drawn thereon, the purposes for which such amounts were expended, and the unencumbered balance thereof; and to submit at each meeting of the county commissioners a summary showing the amounts received, expended and on hand in each account as of that date.
- (d) (3) In accordance with the provisions of Sections 50 through 53C, inclusive, of this article, to prescribe the forms and to supervise and direct the preparation of all county budget submissions and to assist in the preparation of all county budgets.
- (e) (4) To keep the board of county commissioners advised on the financial condition of the county and make such recommendations as may seem to him advisable; to remain continually available to advise the county commissioners on all financial matters including but not limited to investment of county moneys and purchase and issuance of bonds; and to submit at least once a year to the county commissioners a complete financial statement showing the assets, liabilities and financial condition of the county.
- (f) (5) To control all county expenditures on the basis of authorized budget allotments and to report thereon to the several offices, departments, boards, commissions and other agencies of the county government.
- (g) (6) To examine, audit and approve all bills, demands or charges against the county and to determine the regularity, legality and correctness of the same.