

of Article 81 of this Code as amended from time to time. They shall keep their books, accounts, statements, and reports in accordance with this fiscal year.

61C.

(a) The Legislative Auditor may require the production before him of the books and accounts of any office or officer which he is authorized to examine. He may examine any such officer under oath touching the affairs of his office, or he may examine under oath any other person as a witness if he is advised that the person has important information concerning the conduct of the office. The Legislative Auditor may issue process compelling the witness to attend before him, which shall be directed to the sheriff of the county or Baltimore City where the witness may be found. The sheriff shall serve this process promptly. The cost of the process shall be paid by the State.

(b) Any officer who refuses to allow an examination of the books and accounts of his office or agency and any witness served with process who refuses or neglects to appear before the Legislative Auditor or refuses to answer upon oath concerning the conduct of the office, or as to the books and accounts of the office, is guilty of a misdemeanor. Upon indictment and conviction therefor, he shall be fined not less than one hundred dollars (\$100) or more than one thousand dollars (\$1000) in the discretion of the court.

(c) The examination of the books and accounts of the several offices and agencies shall be made in the offices of those agencies.

61D.

Upon the request of the State Comptroller the Joint Committee on Budget and Audit may direct the Legislative Auditor to investigate, check, itemize, and audit any claims, vouchers, and statements of expenditures or disbursements presented to the Comptroller for payment and made or claimed to have been made by or on behalf of any officer, department, board, bureau, commission, institution, or other agency of this State.

61E.

Any officer or employee of an office or agency in this State whose books and accounts are subject to audit and review by the Division of Audits and who is subject to orders and directives issued by the Joint Committee on Budget and Audit, who knowingly fails or refuses to comply with any order of the Joint Committee on Budget and Audit or who knowingly fails or refuses to comply with any other provisions of this subheading is guilty of a misdemeanor. Upon conviction thereof he is subject to a fine of not less than fifty dollars (\$50) or more than five hundred dollars (\$500) or to imprisonment for not less than thirty days or more than six months, or both such fine and imprisonment in the discretion of the court for each and every such offense.

SEC. 6. *And be it further enacted, That all funds, unexpended appropriations, credits, furniture and fixtures, books, accounts, records and other properties of the office of the State Auditor, heretofore held or used the subtitle "State Auditor" in Article 19 of the Annotated*