

The Comptroller is the head of the Division of Financial Review of the Finance Department. He is directed to exercise supervision and direction over the State Auditor, the State Bank Commissioner, the State Insurance Department, the State Tax Commission and the Central Purchasing Bureau.

The Comptroller shall have the general superintendence of the fiscal affairs of the State; he shall digest and prepare plans for the improvement and management of the revenue, and for the support of the public credit; prepare and report estimates of the revenue and expenditures of the State; superintend and enforce the prompt collection of all taxes and revenue; adjust and settle, on terms prescribed by law, with delinquent collectors and receivers of taxes and State revenue; preserve all public accounts; decide on the forms of keeping and stating accounts; grant, under regulations, prescribed by law, all warrants for money to be paid out of the Treasury, in pursuance of appropriations by law, and countersign all checks drawn by the Treasurer upon any bank or banks, in which the moneys of the State may, from time to time, be deposited; prescribe the formalities of the transfer of stock, or other evidence of the State debt, and countersign the same, without which such evidence shall not be valid; he shall make to the General Assembly full reports of all his proceedings, and of the state of the treasury department, within ten days after the commencement of each session; and perform such other duties as shall be prescribed by law.

**STATE AUDITOR,  
Union Trust Building, Baltimore.**

(Term Expires 1924.)

Name.	Postoffice.
State Auditor:	
Lewis M. Milbourne.....	Kingston, Somerset County
Deputy Auditors:	
Thomas A. Sweeney.....	Baltimore
Daniel H. Carroll of P.....	Bel Air

The State Auditor and the Deputy Auditors are appointed by the Governor for a term of four years from the date of qualification on the first Monday in May succeeding their appointment, except that the present officials appointed under the terms of the Reorganization Act hold office until the first Monday in May, 1924, or until their successors shall qualify. Assistants are appointed by the Auditor subject to the approval of the State Comptroller.

The law requires this office to audit the books and accounts of all Clerks of Courts, Registers of Wills, Sheriffs, State's Attorneys, Collectors of State taxes of the State of Maryland, including the city of Baltimore, County Treasurers, Fee Officers, Boards of County Commissioners, insofar as they affect the collection of State taxes or the assessable basis upon which State taxes are levied. Also the State Tobacco Warehouse, all institutions receiving State aid, and such other books and accounts of State officers, departments, boards, commissions or institutions as the Comptroller may direct.

In addition, the State auditor is also required by law to make on or before December 1st in each year a full and detailed report to the Comptroller of the result of the examinations of the books and accounts of the offices, departments, boards, commissions and institutions examined by him. It shall also be his duty to make suggestions as to