

accounts shall have been examined by the State Auditor is in default to the State for any sum or sums of money, it shall be the duty of the Comptroller forthwith to direct the State's attorney of the county or of Baltimore City to bring action in the name of the State against such officer and his bond, if any, to recover said money so due to the State, as aforesaid, or the Comptroller may in his discretion direct such suit to be brought by the Attorney General of the State.

(e) All State offices, officers, departments, boards, commissions, and institutions shall have as a uniform fiscal year the period defined as such in §§ 2 (20a) and 29A of Article 81 of this Code, as amended from time to time; and they shall make and keep their books, accounts, statements, and reports in accordance therewith.

**"Section 31. COMPTROLLER MAY REQUIRE AUDIT OF CLAIMS; VOUCHERS AND STATEMENTS OF EXPENDITURES OR DISBURSEMENTS.**

The Comptroller shall at any time be entitled to call upon the State Auditor to investigate, check, itemize and audit any and all claims, vouchers and statements of expenditures or disbursements presented to the Comptroller by, and made or claimed to have been made by or on behalf of any officer, department, board, commission or institution of this State; and it shall be the duty of the State Auditor forthwith to make such investigation, and to report the results thereof to the Comptroller as soon as possible.

**"Section 32. AUDITOR MAY REQUIRE PRODUCTION OF BOOKS AND ACCOUNTS; EXAMINATION UNDER OATH; COMPELLING ATTENDANCE OF WITNESSES.**

The State Auditor is hereby authorized and empowered to require the production before him of the books and accounts of the said officers and to examine upon oath any officer whose office he is hereby authorized to examine touching the affairs thereof, or to examine upon oath any other person as a witness who he may be advised has important information in regard to the conduct of such office. He shall have authority to issue process compelling such witness to attend before him, which shall be directed to the sheriff of the county or Baltimore City, where such witness may be found, and it shall be the duty of such sheriff to serve such process promptly; and the cost of the same shall be paid by the State. Any such officers who shall refuse to allow an examination of all the books and accounts of their offices, and any witness duly served with process as aforesaid, who shall refuse or neglect to appear before the State Auditor or shall refuse to answer upon oath touching the conduct of such offices, or as to the books and accounts of said offices, shall, on indictment and conviction thereof, be fined not less than one hundred dollars (\$100) nor more than one thousand dollars (\$1,000) in the discretion of the court; provided, however, that the examination of the books shall be made in the offices of the different officers whose books are to be examined, and the deputy state auditor under the direction of the State Auditor shall have the same power as herein enumerated for the State Auditor.

**"Section 33. REMOVAL OF AUDITOR; FILLING VACANCY.**

In case the State Auditor shall fail to make the annual report herein provided for, or shall in other respects wilfully fail or neglect to perform the