

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

(Terms Expire 1931.)

Name.	Postoffice.
State Auditor:	
Edmund R. Stewart, C. P. A.....	Baltimore
Deputy State Auditor:	
Daniel L. Clayland, 3rd.....	Baltimore
Assistant State Auditors:	
Thomas A. Sweeney.....	Baltimore
Howard W. Matthews.....	Baltimore
Thomas J. Dennis.....	Baltimore
Joshua W. Miles.....	Baltimore
John A. Daugherty.....	Baltimore
Harry Price.....	Annapolis
John W. Ennis.....	Pocomoke City
Arthur W. Boyce.....	Salisbury
Milton C. Greer, Jr.....	Baltimore
Secretary-Stenographer:	
Kathleen Collins.....	Baltimore

The State Auditor's Department was reorganized by the Act of 1929, Ch. 226 (Annotated Code, Art. 19, Sections 45 to 52, inclusive).

Upon the taking effect of this Act on June 1, 1929, the terms of those in office were terminated. All shown above, with the exception of Milton C. Greer, Jr., were reappointed by the State Auditor to serve at his pleasure. Mr. Greer is the auditor for oyster packing houses and was reappointed by the Governor under the law creating his position.

The State Auditor is appointed by the Governor for term of office beginning on the first Monday in May next ensuing his appointment, and continuing for four years, and until his successor shall be appointed and qualified; but the initial term of the State Auditor, under this law, begins on the first day of June, 1929, and continues until the first Monday in May, 1931, and until his successor shall be appointed and qualified. He shall give bond for \$7500.00 for faithful performance of duties, and shall appoint, with the approval of the Governor, a Deputy State Auditor, who shall give bond for \$5000.00 and serve at the pleasure of the State Auditor. Both the State Auditor and the Deputy State Auditor shall hold valid certificates of the State to practice either as Certified Public Accountants or Registered Public Accountants, and shall have, respectively, at least three years and two years accounting experience at the dates of their appointments. Assistant State Auditors also shall be appointed by the State Auditor to serve at his pleasure, shall give bond for \$1000.00 each and shall be either (1) Certified Public Accountants of Maryland, or (2) Registered Public Accountants of Maryland or (3) employed at June 1, 1929, by the State in the capacity of Deputy State or Assistant Auditor, or (4) (a) graduate of high school with four-year course (or the equivalent through commercial experience or otherwise) and (b) graduate of resident school of accounting with at least two-year course.

The law requires this office on or before December 1st of each year to examine the books, accounts and reports of the following: All Clerks of Court, Registers of Wills, Sheriffs, State Attorneys and Collectors of State taxes of Maryland, including City of Baltimore; the several Boards of the County Commissioners and the several County Treasurers and Collectors, insofar as they affect the collection of the State taxes