

**STATE AUDITOR**  
**Union Trust Building, Baltimore**  
 (Terms Expire 1935.)

Name.	Postoffice.
<b>State Auditor:</b>	
Edmund R. Stewart, C. P. A.....	Baltimore
<b>Deputy State Auditor:</b>	
Daniel L. Clayland, 3rd, C. P. A.....	Baltimore
<b>Assistants:</b>	
Thomas A. Sweeney.....	Baltimore
Howard B. Matthews.....	Baltimore
Charles S. Shaffer.....	Baltimore
Thomas J. Dennis.....	Baltimore
J. A. Dougherty.....	Baltimore
J. W. Sindall.....	Baltimore
Arthur E. Depew.....	Dundalk
William N. Bowen.....	Pikesville
Fuller L. Van Horn.....	Baltimore
Richard L. Hardisty.....	Baltimore
*Milton C. Greer, Jr.....	Baltimore
<b>Secretary-Stenographer:</b>	
Kathleen Collins.....	Baltimore

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

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, began 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 appoint, with the approval of the Governor, a Deputy State Auditor who shall 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; they shall have, respectively, at least three years and two years of accounting experience at the dates of their appointments; and they shall give bond for \$10,000.00 and \$5,000.00, respectively, for faithful performance of duties. Assistant State Auditors shall also be appointed by the State Auditor to serve at his pleasure. They shall give bond for \$1,000.00 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) graduates of a high school with a four-year course (or the equivalent through commercial experience or otherwise) and (b) graduates of a resident school of accounting with at least a two-year course.

All assistants shown above, with the exception of Milton C. Greer, Jr., were appointed by the State Auditor to serve at his pleasure. Mr. Greer is the auditor for oyster packing houses by appointment of the Governor under the law creating his position.

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's Attorneys and Collectors of State taxes of Maryland, including the City of Baltimore; the several

\* See the Conservation Department, Page 53, for full account of duties and term of office.