

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 Boards of County Commissioners and the several County Treasurers and Collectors, insofar as they affect the collection of the State taxes or the assessable bases upon which the State taxes are levied; the Governor's office, the Comptroller of the Treasury, the Attorney General and the Clerk of the Court of Appeals; such other State officers, departments, boards, commissions or institutions not herein enumerated as the Comptroller may direct; and all institutions in the State receiving State aid. Either the State Auditor or the Deputy State Auditor shall personally visit all aforesaid offices and institutions at least once a year and more often if necessary in his judgment. The Deputy State Auditor and Assistants shall report the results of their examinations and findings to the State Auditor and to no one else, except by written authority of the State Auditor.

On or before December 1st of each year (also at such other times as may be desirable) the State Auditor shall make to the Comptroller, in writing, a full and detailed report of the results of his examinations of the books and accounts of the offices, departments, boards, commissions and institutions examined, and shall make suggestions as to changes in the methods of keeping the books and accounts, the adoption of uniform systems of accounting, and changes in the form of reports by said officers to the Comptroller. The State Auditor shall also report to the Governor whenever requested and whenever he shall deem it necessary and desirable to do so. In addition, it shall be the duty of the State Auditor to report to the Comptroller all violations of law and orders of the Comptroller in the conduct of and in keeping the books and accounts of the offices and institutions examined by him, and to make suggestions as to amendments of the laws of the State as he may deem advisable to protect the interests of the State.

BANK COMMISSIONER.

Union Trust Building, Baltimore.

(Term Expires 1935.)

Name.	Postoffice.
Bank Commissioner:	
John J. Ghingher.....	Baltimore
Deputy Bank Commissioner:	
John D. Hospelhorn.....	Baltimore
Chief Examiner:	
H. Eugene Meeks.....	Baltimore