

**STATE AUDITOR**  
**Union Trust Building, Baltimore**  
 (Terms Expire 1939.)

Name.	Postoffice.
State Auditor:	
James L. Benson, C. P. A.....	Baltimore
Deputy State Auditor:	
Arthur C. Meade, C. P. A.....	Baltimore
Assistants:	
Thomas A. Sweeney.....	Baltimore
Howard B. Matthews.....	Baltimore
Charles S. Shaffer, R. P. A.....	Baltimore
Maude D. Webb.....	Towson
J. W. Sindall.....	Baltimore
Arthur E. Depew.....	Dundalk
William N. Bowen.....	Pikesville
Edward E. Johnston.....	Baltimore
Frederick T. Bowling, Jr.....	Baltimore
Karl C. J. Hanselmann.....	Baltimore
W. T. Sibbett.....	Cambridge, Md.
*Edgar D. Marine.....	Baltimore
Secretary-Stenographer:	
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 Governor appoints the State Auditor for a term of office beginning on the first Monday in May next ensuing his appointment and continuing for four years and until his successor is appointed and qualifies. The State Auditor appoints a Deputy State Auditor, with the approval of the Governor, and Assistant State Auditors to serve at his pleasure. The State Auditor and the Deputy State Auditor are required to hold valid certificates of the State to practice either as Certified Public Accountants or Registered Public Accountants; to have, respectively, at least three years and two years of accounting experience at the dates of their appointments; and to give bond for \$10,000.00 and \$5,000.00, respectively, for faithful performance of duties. The Assistant State Auditors are required to give bond for \$1,000.00 each and to be either (1) Certified Public Accountants of Maryland; or (2) Registered Public Accountants of Maryland; or (3) employes of the State at June 1, 1929, in the capacity of Deputy or Assistant State Auditors; 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 Edgar D. Marine were appointed by the State Auditor. Mr. Marine is the auditor for oyster packing houses by appointment of the Governor under the law creating his position.

The law requires this office to examine annually 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 State taxes or the assessable bases upon

\*See the Conservation Department, Page 65, for full account of duties and term of office.