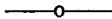


Auditors; or (4) (a) graduates of a high school with a four-year course (or the equivalent through commercial experience or otherwise) and (b) graduates of a resident school of accounting with at least a two-year course.

All assistants shown above, with the exception of J. R. E. Turpin, were appointed by the State Auditor. Mr. Turpin 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, in so far as they affect the collection of 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, commissioners or institutions not herein enumerated as the Comptroller may direct; and all institutions in the State receiving State aid.

The Deputy State Auditor and Assistants 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 first of each year (also, at such other times as may be desirable) the State Auditor makes to the Comptroller, in writing, full and detailed reports of the results of his examinations of the books and accounts of the offices, departments, boards, commissions and institutions examined, with suggestions as to changes in the method of keeping the books and accounts, the adoption of uniform systems of accounting, and changes in the forms of reports by said officers to the Comptroller. The State Auditor also reports to the Governor when requested and when he deems it necessary and desirable to do so. In addition, it is 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 such suggestions as to amendments of the laws of the State as he may deem advisable to protect the interests of the State.



ADMINISTRATOR OF LOAN LAWS

709 Calvert Building, Baltimore, Md.

Administrator:

Mary W. E. Risteau.....1943.....Sharon

Secretary-Stenographer:

Cecelia C. Dean.....Baltimore

Investigators:

John W. Dallam.....Bel Air

Albert W. Clark.....Baltimore

Sol Epstein.....Baltimore

Chapter 741 of the Acts of 1939 abolished the office of Commissioner of Loans and provided for the appointment by the Governor of an Administrator of Loan Laws, to be under the direction and supervision of the State Bank Commissioner. However, by Ch. 289 of the Acts of 1941 the office of Administrator of Loan Laws was re-