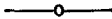


ern Shore. With the adoption of the Constitution of 1851, these two offices were consolidated. The present Constitution provides that the Treasurer shall be elected by joint ballot of both Houses of the General Assembly for a term of four years. The Treasurer is responsible for depositing each day the money of the State in an authorized depository. The Treasurer or his deputy must sign all checks, countersigned by the Comptroller, or an authorized deputy, in payment of all bills on warrant from the Comptroller. The Treasurer's office issues all of the State's bonds or certificates of indebtedness which are signed by the Treasurer with the counter-signature of the Comptroller. The Treasurer is the custodian of the State's insurance and all stocks, bonds or other investments of the State. A monthly balance of all State funds held in authorized depositories is published in a newspaper of Baltimore, and a quarterly report is rendered to the Comptroller. The Treasurer is also the custodian of such special funds as may be prescribed by law (Const. 1867, Art. VI, secs. 1, 2, 4).

Expenditures, 1949	\$244,406.90
Appropriation, 1950	224,190.00
Staff: 11.	



STATE AUDITOR

Daniel L. Clayland, III, State Auditor, 1951
 Michael J. Potthast, Deputy State Auditor
 Kathleen Collins, Administrative Assistant

1401 Standard Oil Building, Baltimore 2 Telephone: Lexington 4542

The office of the State Auditor was created in 1902; it was reorganized in 1929 and has continued to operate under the law enacted at that time, with minor changes. The State Auditor is appointed by the Governor for a term of four years and both he and the Deputy State Auditor are required to be certified public accountants or registered public accountants of Maryland.

The State Auditor's office is required to audit annually the books of all Clerks of Court, Registers of Wills, and Collectors of State Taxes of the State of Maryland, including the City of Baltimore; the Governor's office, the Comptroller of the Treasury; the Attorney General; the Clerk of the Court of Appeals; and such other offices, departments, agencies, boards, commissions, or institutions as the Comptroller may direct. On or before December first of each year, and at such other times as may seem desirable, he submits to the Comptroller full and detailed written reports of the results of his examinations of the books and accounts of the various offices and institutions audited, with suggestions as to changes in the method of keeping the books and accounts, the adoption of uniform accounting systems, and changes in the forms of reports by the various agencies to the Comptroller. The State Auditor also audits, when requested, Maryland counties, incorporated cities or towns, and taxing districts having a population of 2,500 or over and he prescribes the form of and receives reports of certified public accountants or