

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. The Treasurer invests unexpended or surplus funds of the State which are available for investment purposes and is the custodian of the State's insurance, all stocks, bonds, or other investments of the State, and securities pledged by all insurance companies, foreign building and homestead associations, and all banks holding deposits of State Funds, as required by the laws of the State. He publishes in a Baltimore newspaper a monthly balance of all State funds held in authorized depositories and renders a quarterly report 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, 3, 4).

Appropriations	1959	1960
General Funds	\$631,434	\$418,718
Staff: 16.		

STATE AUDITOR

Leo J. Parr, State Auditor, 1963
 Pierce J. Lambdin, Deputy State Auditor
 A. Lehart Cole, Administrative Assistant

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The office of the State Auditor was created in 1902 and reorganized in 1929. 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 audits 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; of the Governor's office; of the Comptroller of the Treasury; of the Attorney General; of the Clerk of the Court of Appeals; and of such other agencies or institutions as the Comptroller may direct. On or before December 1 of each year, and at such other times as may seem desirable, the State Auditor submits to the Comptroller full and detailed written reports of the results of these examinations, with any suggestions he may have for changes in the method of keeping the books and accounts, or for changes in the forms of reports by the various agencies to the Comptroller. The State Auditor, when requested, also audits the books of Maryland counties, incorporated cities or towns, and taxing districts having a population of 2,500 or more; he prescribes the forms to be used and receives reports of certified public accountants or approved auditing committees making such examinations (Code 1957, Art. 19, secs. 29-31, 40, 41).

Appropriations	1959	1960
General Funds	\$263,469	\$286,736
Staff: 39.		

MARYLAND TAX COURT

Chief Judge:
 Cornelius P. Mundy, 1963