

the result of his examination of the books and accounts of the officers and institutions so examined by him. It shall be his duty in such annual reports to make suggestions as to changes in the conduct of such offices and institutions and in the method of keeping the books and accounts in the offices and institutions examined by him; and also as to changes in the form of the reports made by said officers to the Comptroller. It shall also be the duty of the State Auditor to report all violations of the law in the conduct of such offices and in the keeping of the books and accounts of the offices and institutions examined by him to the Board of Public Works, 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. If the suggestions of the State Auditor as to changes in the conduct of such offices or in the method of keeping the books and accounts of any offices or institution receiving State Aid or as to the form of the report to the Comptroller, are approved by the Board of Public Works, such Board shall forthwith pass an order directing all officers accounting to the Comptroller to adopt and follow such method of conducting their offices or of keeping their books and accounts in their offices or institutions, or making such form of report as the case may be. And in case it shall appear from the report of the State Auditor that any officer whose accounts shall have been examined by him is in default to the State for any sum or sums of money, it shall be the duty of the Board of Public Works forthwith to direct the State's Attorney of the County or of Baltimore City to bring action in the name of the State against such officer and his bond, if any, to recover said money, so due to the officer and his bond, if any, to recover said money so due to the State, as aforesaid, or the Board of Public Works may in their discretion direct such suit to be brought by the Attorney General of the State.

1904, art. 81, sec. 227. 1902, ch. 257, sec. 219. 1912, ch. 190, sec. 219.

**231.** The State Auditor is hereby authorized and empowered to require the production before him of the books and accounts of the said officers and to examine upon oath any officer whose office he is hereby authorized to examine touching the affairs thereof, or to examine upon oath any other person as a witness who he may be advised has important information in regard to the conduct of such office. He shall have authority to issue process compelling such witness to attend before him, which shall be directed to the sheriff of the county or Baltimore City, where such witness resides, and it shall be the duty of such sheriff to serve such process promptly; and the cost of the same shall be paid by the State. Any such officers who shall refuse to allow an examination of all the books and accounts of their offices, and any witness duly served with process as aforesaid, who shall refuse or neglect to appear before the State Auditor or shall refuse to answer upon oath touching the conduct of such offices, or as to the books and accounts of said offices, shall, on indictment and conviction thereof, be fined not