

by the Comptroller of the Treasury it shall be his duty to collect from each distiller the amount of State taxes due thereon, which taxes shall be collected by him and payable to the State Treasurer as is now or may hereafter be prescribed for the payment of taxes by corporations of this State.

See notes to this section in volume 2 of the Annotated Code.

### State Auditor.

1904, art. 81, sec. 226. 1902, ch. 257, sec. 218. 1912, ch. 190, sec. 218. 1914, ch. 704, sec. 218. 1916, ch. 587, sec. 230.

**230.** The State Auditor, with the aid of the Deputy State Auditors and the assistants, shall on or before the first day of December in each and every year make an examination of the books, accounts and reports of all Clerks of Courts, Registers of Wills, Sheriffs, State's Attorneys, and all Collectors of State Taxes of the State of Maryland, including the City of Baltimore. He shall also, with the aid of the Deputy State Auditors and the assistants, on or before the first day of December in each and every year examine the books and accounts of the State Tobacco Warehouse, and such other books and accounts of State offices, departments, boards, commissions or institutions not herein enumerated as the Board of Public Works may direct. He shall also, with the aid of the Deputy State Auditors and the assistants, on or before the first day of December in each and every year make an examination of the books and accounts of all institutions in the State receiving State aid. He or the Deputy State Auditors shall personally visit all of the aforesaid offices and institutions at least once a year, and oftener, if in his judgment it is necessary to do so. The State Auditor shall on or before the first day of December in each year, and also at such other time and times as may be desirable, make a full and detailed report in writing to the Board of Public Works of the result of his examination of the books and accounts of the officers, departments, boards, commissions, and institutions so examined by him. It shall be his duty in such 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 with respect to the adoption of uniform systems of accounting by such offices and institutions; 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 and of the orders of the Board of Public Works in the conduct of such offices and institutions, 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. The Board of Public Works is authorized and directed, either upon such reports so made to them by the State Auditor or upon their own initiative, to order and direct such officers and institutions to adopt and follow such method of conducting