

their offices and institutions, or of keeping their books and accounts, or to adopt such uniform systems of accounting, or to make such form of reports, as the case may be, as the said Board may deem proper and advisable and may prescribe. And in case it shall at any time appear that any officer whose accounts shall have been examined by the State Auditor 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 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. The Board of Public Works are authorized and empowered to prescribe a uniform fiscal year for all State offices, officers, departments, boards, commissions and institutions, and for all institutions in the State receiving State aid, and by their order to require the said State offices, officers, departments, boards, commissions and institutions, and institutions receiving State aid, to make and keep their books, accounts, statements and reports in accordance therewith.

1916, ch. 587, sec. 230A.

230A. The Comptroller shall at any time be entitled to call upon the State Auditor to investigate, check, itemize and audit any and all claims, vouchers and statements of expenditures or disbursements presented to the Comptroller by, and made or claimed to have been made by or on behalf of any officer, department, board, commission or institution of this State; and it shall be the duty of the State Auditor forthwith to make such investigation, and to report the results thereof to the Comptroller as soon as possible.

1912, ch. 190, sec. 221. 1916, ch. 587, sec. 233.

233. All institutions in this State receiving State aid shall at all times keep their books and accounts open to inspection by the State Auditor or Deputy State Auditors or assistants at any time he or they apply for examination of the same. They shall also furnish an account upon demand showing receipts of State aid and disbursements of money received from the State. It shall be unlawful for any institution to receive any appropriation or aid from the State, or any part thereof, unless and until such institution fully complies with any order or orders which the Board of Public Works may make or prescribe under the authority of Section 230 of this Article, and with any and all other requirements of law; and the Comptroller shall not draw his warrant for the payment of any such appropriation, or part thereof, to any such institution, unless and until the State Auditor reports to him that such institution has fully complied with any such order or orders of the Board of Public Works.