

An. Code, sec. 230A. 1916, ch. 537, sec. 230A.

242. 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.

An. Code, sec. 231. 1904, sec. 227. 1902, ch. 257, sec. 219. 1912, ch. 190, sec. 219.

243. 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 less than one hundred dollars (\$100) nor more than one thousand dollars (\$1,000) in the discretion of the Court; provided, however, that the examination of the books shall be made in the offices of the different officers whose books are to be examined; and the Deputy State Auditor under the direction of the State Auditor shall have the same power as herein enumerated for the State Auditor.

An. Code, sec. 232. 1904, sec. 228. 1902, ch. 257, sec. 220. 1912, ch. 190, sec. 220.
1922, ch. 29, sec. 232 (p. 49).

244. In case the State Auditor shall fail to make the annual report herein provided for, or shall in other respects wilfully fail or neglect to perform the duties herein provided for, he may be removed from office by the Governor. In the event of the death, resignation, refusal to act or removal of the State Auditor or Deputy State Auditor the Governor will have the authority to fill such vacancy.

An. Code, sec. 233. 1912, ch. 190, sec. 221. 1916, ch. 537, sec. 233.
1922, ch. 29, sec. 233 (p. 49).

245. 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