

1914, ch. 362, sec. 3. 1918 Code, sec. 25.

25. It shall be the duty of said committee, on the second Monday in July next ensuing their appointment, to proceed to carefully examine the accounts, vouchers, receipts, and other papers connected with the receipt and disbursement of the public money by each of the aforesaid boards and officers, except that the accounts of the Board of County School Commissioners and treasurer thereof shall not be audited before August first of each year, in such manner as to show the true financial status and condition of each of the said boards and officers and of the said county; and whenever it shall be deemed necessary in the judgment of the said committee, or be required by any five or more respectable taxpayers of Frederick County, they shall summon such persons as may by them be deemed necessary or be named to them, requiring them to produce any paper, voucher or book in their possession relating to the receipt and disbursement of the public money of Frederick County, and shall have power and authority to administer oaths and affirmations to the persons so summoned before them, and shall require them to answer under oath all such questions as shall be propounded to them by any member of said committee touching the accounts, vouchers, books and papers of the said boards or officers; and in case any person, after being summoned to appear before said committee shall refuse or neglect to attend, in accordance with the requirements of said summons, or shall refuse or neglect to produce any vouchers, book or paper required by said summons to be produced, or shall refuse to be sworn or affirmed, or being sworn or affirmed shall refuse to answer, the person so refusing or neglecting shall be deemed to be guilty of a misdemeanor, and upon conviction thereof before any court of competent jurisdiction, shall, in case of a private citizen, be fined not exceeding one hundred dollars for each and every refusal to answer or to be sworn or affirmed, and shall stand committed until the fines and costs are paid; and in case of any of the members of any of the said boards and officers, be fined not exceeding five hundred dollars or be confined in the county jail for a period of not more than six months or be both fined and imprisoned, in the discretion of the court, and if fined only, shall stand committed until the fine and costs are paid; the fines to be paid to the county treasurer for the benefit of the county.

1914, ch. 362, sec. 4. 1918 Code, sec. 26.

26. The members of the said Auditing Committee shall be allowed for their services in auditing the accounts of the boards and officers named in this Act, the sum of four dollars per day each; together with such expenses for stationery and incidental expenses as the Judges of the Circuit Court for Frederick County may deem proper to be paid, together with the costs, if any, of summoning witnesses, and witness fees by the County Commissioners of Frederick County.

1914, ch. 362, sec. 5. 1918 Code, sec. 27.

27. It shall be the duty of the said several boards, and they and each of them are hereby directed and required to notify all persons having