third Monday of August following their appointment, in such manner as to show the true financial status and condition of each of the said boards and officers 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 Harford County, they shall summon such persons as may be by them deemed necessary or be named to them, requiring them to produce any paper, voucher or book in their possession relating to the receipt or disbursement of the public money of Harford County, and shall have the 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 the said committee touching the accounts, vouchers, books and papers of any of the said boards or officers; and in case any person after being summoned 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 voucher, books or papers 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 to appear or neglecting to produce any vouchers, books or papers, or refusing to be sworn or affirmed, or refusing to answer, shall be deemed 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 appear, or to produce any vouchers, books or papers or to answer 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, at the discretion of the Court, and if fined, only, shall stand committed until the fines and costs are paid; the fines to be paid to the County Treasurer for the benefit of the County.

## 1916, ch. 680, sec. 81.

91. The members of said auditing committee shall be allowed annually for their services in auditing the accounts of the boards and officers named in this Act, the sum of one hundred and fifty dollars each, together with such other sum or sums as any one of the judges of the Circuit Court for Harford County may allow them as additional compensation, together with such expense for printing, stationery and the incidental expenses as the said judge may deem proper to be paid, together with the costs, if any, of summoning the witnesses or of witness fees to be paid by the County Commissioners of Harford County.

## 1916, ch. 680, sec. 82.

92. The County Commissioners of Harford County and the Treasurer of Harford County be and they are hereby directed and required, immediately upon the close of business on the last day of May of each year, to proceed to balance their books and accounts and to close their work