

An. Code, 1935, art. 19, sec. 47. 1924, art. 81, sec. 241. 1912, sec. 230. 1904, sec. 226.
1902, ch. 257, sec. 218. 1912, ch. 190, sec. 218. 1914, ch. 704, sec. 218.
1916, ch. 587, sec. 230. 1922, ch. 29, sec. 230 (p. 47). 1929,
ch. 226, sec. 47 (p. 715).

43. The State Auditor, with the aid of the Deputy State Auditor and the Assistant State Auditors, 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, and also all county treasurers and fee officers, and the books and accounts of the several boards of County Commissioners and of the several county treasurers and collectors, in so far as they effect the collection of State taxes, or the assessable basis upon which State taxes are levied. He shall also, with the aid of the Deputy State Auditor and the Assistant State Auditors, on or before the first day of December in each and every year examine the books and accounts of the Governor's office, the Comptroller of the Treasury, the State Treasurer, the Attorney General and the Clerk of the Court of Appeals, and the books and accounts of such other State officers, departments, boards, commissions or institutions not herein enumerated as the Comptroller may direct. He shall also, with the aid of the Deputy State Auditor and the Assistant State Auditors, 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 Auditor 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 Deputy State Auditor and the Assistants shall report the results of their examinations and findings to the State Auditor and to no one else, except by written authority of the State Auditor. 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 Comptroller of the result of his examination of the books and accounts of the offices, 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. The State Auditor shall also report to the Governor, whenever requested, and whenever he shall deem it necessary or desirable so to do. It shall also be the duty of the State Auditor to report all violations of the law and of the orders of the Comptroller 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 Comptroller, 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 Comptroller is authorized and directed either upon such reports so made by him by the State Auditor or upon his own initiative, to order and direct such officers and institutions to adopt and follow such method of conducting their offices and institutions, or of keeping 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 Comptroller 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