

and returns as may be needed or useful for carrying out the provisions of this sub-title.

Fowble v. Kemp, 92 Md. 632.

State Auditor.

1902, ch. 257, sec. 217.

225. There shall be in the treasury department a State auditor, to be appointed by the governor, comptroller and treasurer, or a majority of them, who shall take the oath prescribed by the constitution, and shall hold his office for two years from the date of his qualification, and until the appointment and qualification of his successor, and shall receive a salary of eighteen hundred dollars per annum, payable quarterly, and such expenses (not exceeding five hundred dollars in any one year), as may be audited by the comptroller, who shall issue his warrants for the quarterly payments of the salary, and for such an amount of expenses as said comptroller shall allow. He shall give a bond to the State of Maryland in the penalty of twenty-five hundred dollars, conditioned for the faithful performance of his duties, with surety to be approved by the comptroller.

Ibid sec. 218.

226. The State auditor shall, on or before the first day of December in each year, make an examination of the books and accounts of all clerks of courts, registers of wills, sheriffs and State's attorneys of the State of Maryland, including the city of Baltimore; he shall also, on or before the first day of October in each year, examine the books and accounts of the State tobacco warehouses, and such other accounts of other State officers not herein enumerated, as the board of public works may direct. He shall personally visit all of the aforesaid offices at least once a year, and oftener, if in his judgment it is necessary so to do. The State auditor shall, on or before the first day of December in each year, make a full and detailed report in writing to the board of public works of the result of his examinations of the books and accounts of the officer so examined by him. It shall be his duty in such annual reports to make suggestions as to changes in the conduct of such offices and in the method of keeping the books and accounts in the offices examined by him, and also as to changes in the form of the reports made by said officers to the comptroller. It shall also be the duty of the said State auditor to report all violations of the law in the conduct of such offices and in the