

either upon such reports so made to 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 State for any sum or sums of money, it shall be the duty of the Comptroller forthwith to direct the State's Attorney of the county or of Baltimore City to bring action in the name of the State against such officer and his bond, if any, to recover said money so due to the State, as aforesaid, or the Comptroller may in his discretion direct such suit to be brought by the Attorney General of the State. The Comptroller is authorized and empowered to prescribe a uniform fiscal year for all State offices, officers, departments, boards, commissions and institutions, and by his order to require the said State offices, officers, departments, boards, commissions and institutions, to make and keep their books, accounts, statements and reports in accordance therewith.

48. Any Clerk of Court, Register of Wills, or Collector, any County Treasurer or fee officer, and the members of any board of county commissioners or any county treasurer or collector, and any officer of the State Tobacco Warehouse, or of any department, board, commission or institution embraced within the provisions of Section 43 of this Article, who shall knowingly fail and refuse to comply with any order or orders which the Comptroller may make and prescribe under the authority of said section, with respect to his office or institution, or who shall knowingly fail and refuse to comply with any other provision of this law, shall be guilty of a misdemeanor, and shall be subject to a fine of not less than fifty dollars, nor more than five hundred dollars, or to imprisonment for not less than thirty days, nor more than six months, or both, in the discretion of the Court, for each and every such offense.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1947.

Approved April 25, 1947.