

County and the Sheriff of Frederick County for the year beginning January 1, 1934, and ending December 31, 1934, and annually thereafter. The members of the said Auditing Committee, or a majority thereof, shall institute such comparisons and make such suggestions, observations, deductions and criticisms in connection with and as part of their report as will give the citizens of the county an intelligent understanding of all receipts and expenditures of public moneys. They shall formulate and publish in pamphlet form, not later than the first day of April of each year, a report containing a full, accurate, itemized statement in the minutest detail of all receipts and disbursements properly grouped and classified. They shall ask bids from practical printers to print at least two thousand copies of said report annually, and shall accept the lowest responsible bid. They shall distribute by mail not less than one thousand copies to representative citizens of the county and place the remaining copies of the report in the office of the County Commissioners of Frederick County to be distributed in such manner as said County Commissioners may adopt, and the County Commissioners of Frederick County shall pay all costs of printing and distributing said report.

25. It shall be the duty of said committee, on the second Monday in January 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 February 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