

of the said boards or officers; and in case any person, after being summoned to appear 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 vouchers, book or paper 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 or neglecting shall be deemed to be 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 answer or 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, in the discretion of the court, and if fined only, shall stand committed until the fine and costs are paid; the fines to be paid to the county treasurer for the benefit of the county.

27. It shall be the duty of the said several boards, and they and each of them are hereby directed and required to notify all persons having claims of any kind against any of the said boards or against Frederick County, which are properly payable out of the public funds, subject to the control of any of said boards, except such as may be pending in any of the courts of this State, to file said accounts and claims with the proper boards, so that the same may be examined and passed upon by the said respective boards before the second Monday in January in each and every year after the passage of this Act; and any person failing to file their accounts or claims as aforesaid shall not thereafter be permitted to do so, and shall forfeit all right to collect the same by legal process or otherwise, unless good and sufficient excuse for such failure is given to and approved by the board with which the said account or claim is offered to be filed; the said several boards and officers are hereby directed and required, when requested by the said Auditing Committee or any member thereof, to lay before the said Auditing Committee all books, accounts, vouchers, and other papers relating to the receipt and disbursement of the public funds in their hands or subject to their control; and the said several boards and officers shall in every way expedite and facilitate the work of the said Auditing Committee, to the end that the true financial status and condition of the said several boards and officers,