

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Chapter 306 of the Acts of the General Assembly of Maryland of 1904, entitled "An Act to repeal Section 1 of Chapter 282 of the Acts of General Assembly of Maryland, passed at the January session of 1894, entitled 'An Act to provide for the examination and auditing annually of the accounts of the Board of County School Commissioners for Caroline County, the Trustees of the Poor of Caroline County and the County Treasurer of Caroline County, and to require the appointment of an auditing committee with full power to summon and swear witnesses in relation thereto, and to re-enact the same with amendments' ", be and the same is hereby repealed.

SEC. 2. *And be it further enacted*, That the Board of County Commissioners of Caroline County shall, on or before the first day of July in each and every year, beginning with the first day of July, 1918, employ a well-known and approved certified public accountant, whose duty it shall be annually to examine carefully the accounts, vouchers, books, and papers of the Board of County School Commissioners and the Treasurer thereof, the Trustees of the Poor, the County Treasurers and County Commissioners for Caroline County.

SEC. 3. *And be it further enacted*, That the said accountant on or before the first day of October, 1918, shall report to the Board of County Commissioners of Caroline County a full, accurate and complete statement of all receipts and disbursements of public monies, properly grouped and classified, with such comparisons, suggestions, and criticisms in connection with, and as a part of, his report as will give the citizens and taxpayers of Caroline County an intelligent understanding of all receipts and expenditures of public monies.

SEC. 4. *And be it further enacted*, That said accountant shall have power and authority to issue summons for the appearance before him of any person or persons, firm or corporation, that he may deem necessary, requiring him, her, them or it to produce any paper, voucher, book or any other thing in his, her, its or their possession relating to any other matters or thing that may appear necessary to the said accountant, for the purpose of his examination and audit, and said accountant shall have power and authority to administer oaths and affirmations to any person or persons so summoned before him and shall require him, her, it or them to answer under oath all such questions as shall be propounded to him, her, it or them by said accountant touching the