

Commissioners for such order, the said petition to set out in full the circumstances, facts and conditions that constitute the necessity for the use of the said money, the said petition shall be filed as an equity proceeding in the said Court for Dorchester County, and shall be considered by the whole bench, after the taking of such testimony or evidence, in whatever manner the Court shall direct, to show the necessity for the use of the said money, and the said order if passed, shall state the amount of money authorized to be expended from the emergency fund and for what purpose, and the County Commissioners shall cause a copy of the said petition and order to be spread upon the minutes of their proceedings, and the emergency account in the books shall show that the money is expended under the said order, only through the foregoing proceedings shall any money be taken permanently from the said emergency fund; and provided further, that upon a petition as aforesaid, if it should occur that in the stating and making of the budget, the County Commissioners or Board of Estimates shall have appropriated more money for any one item or estimate than shall appear to be necessary for that purpose during the course of the fiscal year, then upon petition to the Court and proof as aforesaid, the Court in the manner aforesaid may pass an order for the changing of money from one estimate where it is not needed to an estimate the needs of which have exceeded the appropriation for it. In no event shall any money be diverted from any estimate, except as herein provided.

SEC. 105K. *And be it further enacted,* That it shall be the duty of the County Commissioners to have an audit of the accounts of the Treasurer and Collector of Dorchester County made, at least, once during each fiscal year of the preceding fiscal year by a certified public accountant, for the expense of which audit they shall levy in each budget sufficient money to pay for the same, and the said County Commissioners shall deliver the report, when made to the County Commissioners, by the said accountant, to the Circuit Court for Dorchester County, and the said Court shall lay the same before the grand jury that shall next convene after the filing of the said report and the Court shall call the attention of the grand jury to said report of the accountant, and the said accountant in his report or its report shall particularly mention any unlawful diversion of funds, any excess of expenditure or other matter on account of the said budget system. And after the grand jury shall have finished with the said report it shall then become part of