

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, and of Frederick County, may be fully and accurately determined.

SEC. 7. That for the purpose of showing the true and financial condition of the County at the time of making the audit as provided in the preceding Sections, the Clerk of the County Commissioners of Frederick County shall endorse on all claims or accounts against the County, the date when the same are presented, and shall also enter in a well-bound book to be kept for that purpose said claims or accounts, showing the name of the creditor, the date when such claim is presented, and the character and amount thereof, and also the date said claim or account is passed by said Commissioners, and also the amount allowed by them; and it shall not be lawful for the said clerk to allow or permit any account or claim presented against said County to be taken out of his office until the same has been entered as hereinbefore prescribed.

SEC. 8. *And be it enacted*, That this Act shall take effect from the date of its passage.

Approved April 10th, 1914.

CHAPTER 363.

AN ACT to repeal Section 451-A of Article 11 of the Code of Public Local Laws, title "Frederick County," sub-title "Treasurer," as enacted by the Act of 1896, Chapter 177, as repealed and re-enacted by the Act of 1898, Chapter 486, and to re-enact the same with amendments.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 451-A of Article 11 of the Code of Public