

first day of December in each and every year make an examination of the books and accounts of all institutions in the State receiving State aid. He or the Deputy State Auditors shall personally visit all of the aforesaid offices and institutions at least once a year, and oftener, if in his judgment it is necessary to do so. The State Auditor shall on or before the first day of December in each year, and also at such other time and times as may be desirable, make a full and detailed report in writing to the Board of Public Works of the result of his examination of the books and accounts of the officers, departments, boards, commissions, and institutions so examined by him. It shall be his duty in such reports to make suggestions as to changes in the conduct of such offices and institutions, and in the method of keeping the books and accounts in the offices and institutions examined by him; and with respect to the adoption of uniform systems of accounting by such offices and institution; and also as to changes in the form of the reports made by said officers to the Comptroller. It shall also be the duty of the State Auditor to report all violations of the law and of the orders of the Board of Public Works in the conduct of such offices and institutions, and in the keeping of the books and accounts of the offices and institutions examined by him, to the Board of Public Works, and to make such suggestions as to amendments of the laws of the State as he may deem advisable to protect the interests of the State. The Board of Public Works is authorized and directed, either upon such reports so made to them by the State Auditor or upon their own initiative, to order and direct such officers and institutions to adopt and follow such method of conducting their offices and institutions, or of keeping their books and accounts, or to adopt such uniform systems of accounting, or to make such form of reports, as the case may be, as the said Board may deem proper and advisable and may prescribe. And in case it shall at any time appear that any officer whose accounts shall have been examined by the State Auditor is in default to the State for any sum or sums of money, it shall be the duty of the Board of Public Works forthwith to direct the State's Attorney of the County or of Baltimore City to bring action in the name of the State against such officer and his bond, if any, to recover said money so due to the State, as aforesaid, or the Board of Public Works may in their discretion direct such suit to be brought by the Attorney-General of the State. The Board of Public Works are authorized and empowered to prescribe a uni-