

boards, commissions and institutions, and for all institutions in the State receiving State aid, and by his order to require the said State offices, officers, departments, boards, commissions and institutions, and institutions receiving State aid, to make and keep their books, accounts, statements and reports in accordance therewith.

232. In case the State Auditor shall fail to make the annual report herein provided for, or shall in other respects wilfully fail or neglect to perform the duties herein provided for, he may be removed from office by the Governor. In the event of the death, resignation, refusal to act or removal of the State Auditor or Deputy State Auditor the Governor will have the authority to fill such vacancy.

233. All institutions in this State receiving State aid shall at all times keep their books and accounts open to inspection by the State Auditor or Deputy State Auditors or assistants at any time he or they apply for examination of the same. They shall also furnish an account upon demand showing receipts of State aid and disbursements of money received from the State. It shall be unlawful for any institution to receive any appropriation or aid from the State, or any part thereof, unless and until such institution fully complies with any order or orders which the Comptroller may make or prescribe under the authority of Section 230 of this Article, and with any and all other requirements of law; and the Comptroller shall not draw his warrant for the payment of any such appropriation, or part thereof, to any such institution, unless and until the State Auditor reports to him that such institution has fully complied with any such order or orders.

233A. Any Clerk of Court, Register of Wills, Sheriff, State's Attorney or Collector, any County Treasurer or fee officer, and the members of any board of county commissioners or any county treasurer or collector, and any officer of the State Tobacco Warehouse, or of any department, board, commission or institution embraced within the provisions of Section 230 of this Article, who shall knowingly fail and refuse to comply with any order or orders which the Comptroller may make and prescribe under the authority of said section, with respect to his office or institution, or who shall knowingly fail and refuse to comply with any other provision of this law, shall be guilty of a misdemeanor, and shall be subject to a fine of not less than fifty dollars, nor more than five hundred dollars, or to imprison-