

the auditor or auditors so employed either by way of salary or per diem such sum or sums as may be necessary to secure a competent audit of the finances of the county.

SEC. 2. *And be it further enacted*, That the County Commissioners of Montgomery County, upon the recommendation of any auditor, appointed by them be and they are hereby authorized and empowered to direct the installation and maintenance of any system of bookkeeping or accounting, in the office of any official of Montgomery County, handling county funds.

SEC. 3. *And be it further enacted*, That failure or refusal of any official of Montgomery County, charged with the handling of the public funds, to install or keep the books or system of bookkeeping or accounting directed by the County Commissioners, shall constitute misconduct in office, and any official so refusing or so neglecting to install or maintain said system shall be subject to removal from office by the properly constituted authority.

SEC. 4. *And be it further enacted*, That for the purpose of conducting such audits or for carrying out of any of the provisions of this Act, the County Commissioners are hereby authorized and empowered to levy annually against all assessable property located in said County, such sum or sums as they may in their discretion deem necessary.

SEC. 5. *And be it further enacted*, That this Act shall take effect June 1, 1927.

Approved April 26, 1927.

CHAPTER 318.

AN ACT to authorize the County Commissioners of Montgomery County to borrow money upon the credit of the County in the sum not to exceed \$200,000 in certain contingencies.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That whenever the amount of taxes collected in