

amendments of the laws of the State as he may deem advisable to protect the interests of the State. The Comptroller is authorized and directed either upon such reports so made to him by the State Auditor or upon his 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 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 Comptroller 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 Comptroller 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 Comptroller may in his discretion direct such suit to be brought by the Attorney General of the State. The Comptroller is authorized and empowered to prescribe a uniform fiscal year for all State offices, officers, departments, 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.

48. The Comptroller shall at any time be entitled to call upon the State Auditor to investigate, check, itemize and audit any and all claims, vouchers and statements of expenditures or disbursements presented to the Comptroller by, and made or claimed to have been made by or on behalf of any officer, department, board, commission or institution of this State; and it shall be the duty of the State Auditor forthwith to make such investigation, and to report the results thereof to the Comptroller as soon as possible.

49. The State Auditor is hereby authorized and empowered to require the production before him of the books and accounts of the said officers and to examine upon oath any officer whose office he is hereby authorized to examine touching the affairs thereof, or to examine upon oath any other person as a witness who he may be advised has important information in regard to the conduct of such office. He shall have authority to issue