

process compelling such witness to attend before him, which shall be directed to the sheriff of the county or Baltimore City, where such witness may be found, and it shall be the duty of such sheriff to serve such process promptly; and the cost of the same shall be paid by the State. Any such officers who shall refuse to allow an examination of all the books and accounts of their offices, and any witness duly served with process as aforesaid, who shall refuse or neglect to appear before the State Auditor or shall refuse to answer upon oath touching the conduct of such offices, or as to the books and accounts of said offices, shall, on indictment and conviction thereof, be fined not less than one hundred dollars (\$100) nor more than one thousand dollars (\$1,000) in the discretion of the Court; provided, however, that the examination of the books shall be made in the offices of the different officers whose books are to be examined, and the Deputy State Auditor under the direction of the State Auditor shall have the same power as herein enumerated for the State Auditor.

50. 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 the Governor will have the authority to fill such vacancy.

51. 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 Auditor or the Assistant State Auditors at any time any of them 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 47 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.