

missioners, the County Treasurer, the County Board of Education and the Sheriff to keep and maintain the books and accounts of their respective offices in accordance with said system. All accounts or claims against the County or any officer or agency of said County, unpaid and outstanding on December 31st, of any year, shall be filed on or before January 31st of the following year, and the reports of the Auditor shall show such claims.

25. The said auditor shall before the first day of September, 1939, and annually thereafter before the first day of June, make a thorough, complete and detailed examination of all books, papers, accounts and vouchers in the offices of the County Commissioners, County Treasurer, County Board of Education, and Sheriff of Frederick County, and of all the papers and matters that pertain to or are in any way connected with the moneys and finances of said county, and the collection, disbursement and expenditure of the same, and make a full and complete audit of the same and to file said audit and accounts with a full report thereon with the said County Commissioners, which reports, audit and accounts shall always be open to inspection and examination by any citizen of the said county who desires to examine the same.

26. The auditor first appointed under the provisions of this sub-title shall limit his investigations, audit, account and report to the period extending from the first day of January, 1938, to the first day of January, 1939, and shall make out and file his audit, account and report with the said County Commissioners on or before the first day of September, 1939; his successor shall annually thereafter on or before the first day of June make such examination and report and file the same with the said County Commissioners for the period of one year immediately following the period covered by his predecessor.

27. The said auditor is hereby authorized and empowered to require the production before him of the books, accounts and papers of the said County Commissioners, County Treasurer, County Board of Education and Sheriff, and to examine upon oath administered by him, any County Commissioner, County Treasurer, County Board of Education or Sheriff, on any matter touching the affairs of the said County Commissioners, County Treasurer, County Board of Education or Sheriff, or to examine upon oath administered by him, any other person as a witness whom he may be advised has important information in regard to