

thereafter on or before the first day of January appoint a certified public accountant, duly licensed under the laws of Maryland, of good standing and experienced in County auditing, who shall be designated as the auditor for Frederick County and who shall hold office for one year from the date of appointment. The County Commissioners shall request bids of three or more certified public accountants, qualified as heretofore provided and shall appoint the lowest qualified bidder. The said County Commissioners of Frederick County shall fill any vacancies that may occur in said office within ten days after the same is known to exist. The said auditor so appointed shall before entering upon the discharge of his duties take before the Clerk of the Circuit Court of Frederick County the Oath prescribed by the Constitution of the State.

24. The said auditor shall, as soon as practicable after entering upon the discharge of his duties, prepare and set up a system of bookkeeping or accounts, such as will not be in conflict with the authority granted any other State Department having control or supervision over the records in the offices of the County Commissioners, the County Treasurer, County Board of Education, and Sheriff. After the System of bookkeeping or accounts has been so set up, it shall be mandatory upon the Clerk of the County Commissioners, 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, audits and accounts shall always be open to inspection and examination by any citizen of the said county who desires to examine the same.