

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, any member of the 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 the conduct and acts of said County Commissioners, County Treasurer, County Board of Education, Sheriff or either or any of them, in matters pertaining to their office. He shall have power to issue process compelling such witnesses to attend before him, which shall be directed to the Sheriff of Frederick County, and it shall be the duty of said Sheriff to serve such process promptly; and any Commissioner, County Treasurer, member of the County Board of Education or Sheriff who shall refuse to allow an examination of all the books and accounts of their office, and any witness duly served with process, as aforesaid, who shall refuse to answer upon oath touching the conduct or acts of said County Commissioners, County Treasurer, County Board of Education or Sheriff, or as to the books, accounts and papers of said office or offices, shall on indictment and conviction thereof be fined not less than one hundred nor more than five hundred dollars, in the discretion of the Court; provided, however, that the examination of all such books, accounts and papers shall be made in the office of the said County Commissioners, County Treasurer, County Board of Education and Sheriff, respectively.

28. The said County Commissioners are hereby directed and authorized in their levy for Taxes made for 1940 to include therein a sum not to exceed three thousand dollars,