

title "Auditor", as said sections were enacted by Chapter 336 of the Acts of 1939, including the County Roads Board of Frederick County among the county offices to have its accounts examined by the county auditor and to have its system of bookkeeping set up by said auditor.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 24, 25 and 27 of Article 11 of the Code of Public Local Laws of Maryland (1930 Edition), title "Frederick County", sub-title "Auditor", as said sections were enacted by Chapter 336 of the Acts of 1939, be and they are hereby repealed and re-enacted, with amendments, to read as follows:

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, County Roads Board 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, the County Roads Board 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, County Roads Board 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.

27. The said auditor is hereby authorized and empowered to require the production before him of the books, accounts