

with the receipts and disbursement of the public money, by each of the aforesaid boards and officers, in such manner as to show the true financial status and condition of each of the said boards and officers of the said County; and whenever it shall be deemed necessary in the judgment of the said Committee, or required by any five or more reputable taxpayers of Kent County, they shall summon such persons as may by them be deemed necessary or be named to them, requiring them to produce any paper, voucher or book in their possession relating to the receipt and disbursement of the public money of Kent County, and shall have power and authority to administer oaths and affirmations to the persons so summoned before them and shall require them to answer under oath all such questions as shall be propounded to them by any member of said Committee relating to the accounts, vouchers, books and papers of the said boards of officers; and in case any person after being summoned to appear before said Committee shall refuse or neglect to attend, in accordance with the requirements of said summons, or shall refuse or neglect to produce any vouchers, books or papers required by said summons to be produced, or shall refuse to be sworn or affirmed, or being sworn or affirmed shall refuse to answer, the person so refusing or neglecting shall be deemed to be guilty of a misdemeanor, and upon conviction thereof before any court of competent jurisdiction, shall, in the case of a private citizen, be fined not exceeding one hundred dollars for each and every refusal to answer or be sworn or affirmed and shall stand committed until the fines and costs are paid, and in case of any of the members of any of said boards and officers, be fined not exceeding five hundred dollars (\$500.00) or be confined in the county jail for a period of not more than six (6) months or be both fined and imprisoned, in the discretion of the court, and if fined only, shall stand committed until the fine and costs are paid; the fines to be paid to the County Treasurer for the benefit of the County.

35. The members of the Auditing Committee, or a majority thereof, shall make a full report, not later than the fifteenth day of April, to the Board of County Commissioners of Kent County, containing an accurate and complete statement of all receipts and disbursement of public monies properly grouped and classified, with such comparisons, deductions and criticisms, in connection with the Audit as will give the citizens and taxpayers of