

which they shall determine upon and pay, together with his expenses, from a sum to be included for that purpose in the annual levy of taxes, a competent and reputable certified public accountant, as auditor; and said Commissioners shall direct such auditor to make, and such auditor shall make, an audit for the preceding fiscal year, of the books, vouchers, accounts, and records of each official who collects, receives, holds, deposits, or disburses funds of said County, including the Treasurer, Sheriff, Trial Magistrates, and any other official handling such funds; said Commissioners may remove the auditor, in their discretion; and shall fill immediately all vacancies created by removal, death, resignation or otherwise.

2. The officials whose finances are being so audited shall upon request produce, and the auditor may require the production of, any and all books, vouchers, accounts, and other records and papers in any way pertaining to the said funds or an audit thereof; and the auditor may summon, with or without directions to produce such books and records, and examine under oath or affirmation which he may administer, officials whose affairs are being so audited or any other person deemed necessary by him, upon the matters pertaining to said county funds or relating to the matters being audited; and for these purposes he shall have power to issue process compelling such witness to attend before him, and produce his records and papers, which process shall be directed to, and served promptly by, the Sheriff of said County; and any person who shall refuse or neglect to produce any such books, vouchers, accounts, or other records and papers, as required, or shall refuse to respond to the summons, or to be sworn or affirmed, or being sworn or affirmed, to answer the questions of said auditor relating to the said funds or the matters and finances to be audited, shall be guilty of a misdemeanor, and on conviction thereof before any Court of competent jurisdiction shall be fined, for each offense, not more than \$100; provided that the said auditor must, wherever possible, require such production or such attendance and testimony at the office or place where the books and records are kept or where the official duties of the official whose finances are being audited, are principally carried on.

3. On or before September 1 of the year for which he is appointed, such auditor shall make a report, in duplicate, to the County Commissioners; which report shall contain an accurate and comprehensive statement of all receipts and disbursements of County funds by the officials whose finances are being audited, within the fiscal year being audited, properly grouped and classified, together with such comparisons, suggestions, and criticisms in connection therewith, and as part