

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 officials whose finances are being audited, are principally carried on.

8C. 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 of his report, as will give the citizens and taxpayers of said county an intelligent understanding of all receipts and expenditures of County funds, and together with recommendations, if any, as to systems of bookkeeping and accounting; and any resident of said County may upon request inspect said report; and said Commissioners shall cause said report to be published for such period as they shall determine, in a newspaper or newspapers published in said County.

8D. Upon recommendation by said auditor, the County Commissioners may direct and require the installation and maintenance of any system of bookkeeping or accounting by the officials subject to audit hereunder.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1943.

Approved April 1, 1943.

CHAPTER 287.

(House Bill 450)

AN ACT to repeal Section 42 of Article 39 of the Annotated Code of Maryland (1939 Edition) title "Fish and Fisheries",