

CHAPTER 296.

(House Bill 116)

AN ACT to repeal and re-enact, with amendments, Sections 16, 17 and 18 of Article 6 of the Code of Public Local Laws of Maryland (1930 Edition), title "Caroline County", sub-title "Audit of Accounts", relating to the duties of the accountant and the accounts, vouchers, books and papers of officers and agencies of Caroline County which shall be audited.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 16, 17 and 18 of Article 6 of the Code of Public Local Laws of Maryland (1930 Edition), title "Caroline County", sub-title "Audit of Accounts", be and they are hereby repealed and re-enacted, with amendments, to read as follows:

16. The Board of County Commissioners of Caroline County shall, on or before the first day of July in each and every year, beginning with the first day of July, 1945, employ a well-known and approved certified public accountant, whose duty it shall be annually to examine carefully the accounts, vouchers, books, and papers for the preceding fiscal year of the Board of County School Commissioners and the Treasurer thereof, the County Treasurer, County Commissioners, Trial Magistrates, Constables, State's Attorneys, and all other officers or agencies of Caroline County collecting, receiving or disbursing county funds.

17. The said accountant on or before the first day of October, 1945, and on or before the first day of October each year thereafter shall report to the Board of County Commissioners of Caroline County a full, accurate and complete statement of all receipts and disbursements of public monies, properly grouped and classified, with such comparisons, suggestions, and criticisms in connection with, and as a part of, his report as will give the citizens and taxpayers of Caroline County an intelligent understanding of all receipts and expenditures of public monies.

18. Said accountant shall have power and authority to issue summons for the appearance before him of any person or persons, firm or corporation, that he may deem necessary, requiring him, her, them or it to produce any paper, voucher, book or any other thing in his, her, its or their possession relating to any other matters or thing that may appear necessary to the said accountant for the purpose of his examination and audit, and said accountant shall have power and authority