

CHAPTER 90

(Senate Bill 164)

AN ACT to repeal Sections 32 to 36A, inclusive, of Article 15 of the Code of Public Local Laws of Maryland (1930 Edition), title "Kent County," sub-title "Auditing Committee," as said sections were enacted by Chapter 531 of the Acts of 1941 and to repeal Section 32A of said Article as enacted by Chapter 82 of the Acts of 1943, and to enact five new sections in lieu thereof, to be known as Sections 32 to 36, inclusive, to follow immediately after Section 31 of said Article, to be under sub-title "Audit," to provide for the appointment of a certified Public Accountant to audit certain of the books and papers of certain officers of Kent County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 32 to 36A of Article 15 of the Code of Public Local Laws of Maryland (1930 Edition), title "Kent County," sub-title "Auditing Committee," as said sections were enacted by Chapter 531 of the Acts of 1941 and Section 32A of said Article as enacted by Chapter 82 of 1943, be and they are hereby repealed and that five new sections be and they are hereby enacted in lieu thereof, to be known as Sections 32 to 36, inclusive, to follow immediately after Section 31 of said Article, to be under sub-title "Audit," and to read as follows:

32. The County Commissioners of Kent County shall, on or before January 1 each year, appoint a Certified Public Accountant to audit the accounts, vouchers, books and papers of the Board of County Commissioners, Treasurer, Board of School Commissioners and Treasurer thereof, the Trustees of the Poor and the Sheriff of Kent County for the year 1949 and for each thereafter. The Accountant shall be paid for his services such compensation as the County Commissioners may certify as being just and adequate, such compensation to be paid by the said County Commissioners.

33. Before entering upon his duties, the Accountant so appointed as aforesaid, shall take and subscribe before the Clerk of the Circuit Court of Kent County, an oath well and faithfully to discharge his duties without fear, favor or partiality.

34. It shall be the duty of the said Accountant carefully to examine the accounts, vouchers, receipts and other