

papers connected with the receipts and disbursements 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. He shall have the authority and power, whenever, in his judgment he shall deem it necessary for the proper performance of his duty, to summon such persons as he may think proper, requiring them to produce any paper, voucher, or book in their possession relating to the receipt and/or disbursement of any of the public monies of Kent County. He shall have the power and authority to administer oaths and affirmations to the persons so summoned before him and shall require them to answer under oath all such questions as shall be propounded to them relating to the accounts, vouchers, books and papers of the said boards or officers. In case any person after being summoned to appear before him 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. All fines imposed under this sub-title shall be paid to the County Treasurer for the benefit of the County.

35. The Accountant shall make a full report, not later than the fifteenth day of April, each year, to the Board of County Commissioners of Kent County, containing an accurate and complete statement of all receipts and disbursements 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 Kent County an intelligent understanding of all receipts and expenditures of public monies.

The said report shall be made in duplicate, one copy to be filed with the Clerk of the Circuit Court for Kent County