

calendar year by the persons and for the purposes specified in this section. Said examination may be made by any one of the following persons or agencies at the election of the county, incorporated city or town and taxing district whose books, accounts and records are subject to audit: the State Auditor, with the aid of the Deputy State Auditor and Assistant State Auditors; a Certified Public Accountant; or the Fiscal or Auditing Committee of each such county, incorporated city or town and taxing district, provided that said Fiscal or Auditing Committee shall be approved by the State Auditor for the purposes specified in this section. On such examination, inquiry shall be made into the methods, accuracy and legality of the accounts, records, files and reports of each county, incorporated city or town and taxing district situated within this State. If the audit provided in this section shall be made by any certified public accountant or the Fiscal Auditing Committee of any county, incorporated city, town and taxing district, such certified public accountant or Fiscal Auditing Committee, as the case may be, shall report the results of his or their audit to the State Auditor on such form or forms and in such manner as the State Auditor may prescribe. This report shall be made to the State Auditor within ninety (90) days after the close of the fiscal year of the county, incorporated city or town and taxing district. The State Auditor shall on or before the first day of December in each year, and also at such other time or times as may be desirable, make a full and detailed report in writing to the Comptroller and to the Director of the State Fiscal Research Bureau of the result of the examination of the books, accounts, records and reports of each county, incorporated city or town and taxing district, together with such suggestions as he may think advisable to be made with respect to methods of bookkeeping, changes in the uniform system of municipal financial reporting and changes in the reports of said counties, incorporated cities or towns and taxing districts situated within this State. It shall also be the duty of the State Auditor to report all violations by any county, incorporated city or town and taxing district of the requirement and provisions specified in the sections of this sub-title to the State Comptroller.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1949.

Approved April 29, 1949.