

reports, the costs of such examination to be borne by said sub-division. If the audit provided in this section shall be made by any Certified Public Accountant *or registered public accountant* or the Fiscal Auditing Committee of any county, incorporated city, town and taxing district *or official auditor of any county or incorporated city*, such certified public accountant *or registered public accountant* or Fiscal Auditing Committee *or official auditor of any county or incorporated city*, 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)]** *one hundred and twenty* 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. 3. *And be it further enacted*, That this Article shall take effect July 1, 1953.

Approved March 31, 1953.

CHAPTER 196

(House Bill 33)

AN ACT to repeal and re-enact, with amendments, Sections 436, 443 and 444 of the Charter and Public Local Laws

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.