

books and accounts of such other State officers, departments, boards, commissions or institutions not herein enumerated as the Comptroller may direct. The deputy State auditor and the assistants shall report the results of their examinations and findings to the State Auditor and to no one else, except by written authority of the State Auditor. The State Auditor shall on or before the first day of December in each year, and also at such other time and times as may be desirable, make a full and detailed report in writing to the Comptroller of the results of his examination of the books and accounts of the offices, departments, boards, commissions, and institutions so examined by him.

(c) It shall be his duty in such reports to make suggestions as to changes in the conduct of such offices and institutions, and in the method of keeping the books and accounts ~~for the preceding fiscal year~~ in the offices and institutions examined by him; and with respect to the adoption of uniform systems of accounting by such officers and institutions; and also as to change in the form of the reports made by said officers to the Comptroller. The State Auditor shall also report to the Governor, whenever requested, and whenever he shall deem it necessary or desirable so to do.

(d) It shall also be the duty of the State Auditor to report all violations of the law and of the orders of the Comptroller in the conduct of such offices and institutions, and in the keeping of the books and accounts of the offices and institutions examined by him, to the Comptroller, and to make such suggestions as to amendments of the laws of the State as he may deem advisable to protect the interests of the State. The Comptroller is authorized and directed either upon such reports so made to him by the State Auditor or upon his own initiative, to order and direct such officers and institutions to adopt and follow such method of conducting their offices and institutions, or of keeping books and accounts, or to adopt such uniform systems of accounting, or to make such form of reports, as the case may be, as the said Comptroller may deem proper and advisable and may prescribe. [And in] *In* case it shall at any time appear that any officer whose accounts shall have been examined by the State Auditor is in default to the State for any sum or sums of money, it shall be the duty of the Comptroller forthwith to direct the State's attorney of the county or of Baltimore City to bring action in the name of the State against such officer and his bond, if any, to recover said money so due to the State, as aforesaid, or the Comptroller may in his discretion direct such suit to be brought by the Attorney General of the State. [The Comptroller is authorized and empowered to prescribe a uniform fiscal year for all State offices, officers, departments, boards, commissions and institutions, and by his order to require the said State offices, officers, departments, boards, commissions and institutions, to make and keep their books, accounts, statements and reports in accordance therewith.]

(e) *All State offices, officers, departments, boards, commissions, and institutions shall have as a uniform fiscal year the period defined as such in Sections 2 (20a) and 29A of Article 81 of this Code, as amended from time to time; and they shall make and keep their books, accounts, statements, and reports in accordance therewith.*

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Each county, incorporated city or town, and taxing district situ-