

Public Local Laws of Somerset County (1963 Edition, being Article 20 of the Code of Public Local Laws of Maryland), title "Somerset County," subtitle "County Commissioners," to follow immediately after Section 22 thereof, and to read as follows:

22A.

The County Commissioners of Somerset County are authorized in their discretion to provide for the retirement of and payment of benefits for any employees of Somerset County who are not members of any pension system either by means of inclusion of these employees under the State Employee's Retirement System as provided by Sections 21 through 30, inclusive, of Article 73B of the Annotated Code of Maryland (1957 Edition, as amended from time to time) or by contracting with an insurance company for such pensions and benefits. In either event the Commissioners are authorized to levy and appropriate such sums annually as may be necessary to pay for the COUNTY'S PART OF THE cost of pensions and benefits under this section. THE COUNTY SHALL MAKE A THOROUGH INVESTIGATION OF THE SYSTEMS REFERRED TO HEREIN IN ORDER TO DETERMINE WHICH METHOD WILL PROVIDE MORE ADEQUATE BENEFITS IN RELATION TO COSTS TO THE COUNTY AND TO THE EMPLOYEES OF THE COUNTY.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1965.*

Approved May 4, 1965.

CHAPTER 832

(House Bill 1119)

AN ACT to repeal and re-enact, with amendments, Section 40 of Article 19 of the Annotated Code of Maryland (1957 Edition), title "Comptroller," subtitle "Uniform System of Accounts," deleting the size (number of people) criterion in this section which requires each county, incorporated city or taxing district in Maryland to have an annual audit and making other changes relating to the law thereto.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 40 of Article 19 of the Annotated Code of Maryland (1957 Edition), title "Comptroller," subtitle "Uniform System of Accounts," be and it is hereby repealed and re-enacted, with amendments to read as follows:*

40.

Each county, incorporated city or town and taxing district situated within the State [having a total population of 2,500 persons or more, as determined by the most recent federal census,] shall have its books, accounts, records and reports examined at least once during each [calendar] fiscal 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