

and records are subject to audit: The State Auditor, with the aid of the deputy State auditor and assistant State auditors; an official auditor of any county or incorporated city; a certified public accountant or a registered public accountant; or the fiscal or auditing committee of each such county, incorporated city or town and taxing district, provided that said official auditor, registered public accountant or 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. Provided that the State Auditor shall have the power upon his own initiative to audit the books, records and reports of any county, incorporated city or town or taxing district; [whatever its population may be;] and provided further, that any county, incorporated city or town or taxing district [having a population of less than 2,500] may request the State Auditor to audit its books, record and reports, the costs of such examination to be borne by said subdivision. 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 such manner as the State Auditor may prescribe. This report shall be made to the State Auditor within 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 subtitle to the State Comptroller.

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

Approved May 4, 1965.

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CHAPTER 833

(House Bill 1210)

AN ACT to repeal and re-enact, with amendments, Section 158 (f) of Article 2B of the Annotated Code of Maryland (1957 Edition),