

amended by Chapter 296 of the Acts of 1945, be and they are hereby repealed and re-enacted with amendments to read as follows:

16. The Board of County Commissioners of Caroline County shall, on or before the first day of July in each and every year, [beginning with the first day of July, 1945,] employ a well-known and approved certified public accountant, whose duty it shall be annually to examine carefully the accounts, vouchers, books, and papers for the preceding fiscal year of [the Board of County School Commissioners and the Treasurer thereof, the County Treasurer, County Commissioners, Trial Magistrates, Constables, State's Attorneys, and] all [other] officers or agencies of Caroline County collecting, receiving or disbursing county funds.

17. The [said] accountant [on or before the first day of October, 1945, and] on or before the first day of October each year [thereafter] shall report to the Board of County Commissioners [of Caroline County] a full, accurate and complete statement of all receipts and disbursements of public monies, properly grouped and classified, with such comparisons, suggestions, and criticisms in connection with, and as a part of, his report as will give the citizens and taxpayers of Caroline County an intelligent understanding of all receipts and expenditures of public monies.

18. [Said] *The* accountant shall have power and authority to issue summons for the appearance before him of any person or persons, firm or corporation, that he may deem necessary, requiring him, her, them or it to produce any paper, voucher, book or any other thing in his, her, its or their possession relating to any other matters or thing that may appear necessary to the said accountant for the purpose of his examination and audit, and said accountant shall have power and authority to administer oaths and affirmations to any person or persons so summoned before him and shall require him, her, it or them to answer under oath all such questions as shall be propounded to him, her, it or them by said accountant touching the accounts, vouchers, books, papers, proceedings or any other thing pertaining to [said Board of County School Commissioners and Treasurer thereof, County Treasurers, County Commissioners for Caroline County, Trial Magistrates, Constables, State's Attorneys and] all [other] officers or agencies of Caroline County collecting, receiving or disbursing county funds, and in case any person or persons after being summoned to appear before said accountant shall refuse or neglect to attend in accordance with the requirements of said summons or shall refuse to be sworn or affirmed, or being sworn or affirmed shall refuse to answer, the person so refusing shall be deemed guilty of a misdemeanor, and upon conviction thereof, before any Court of competent jurisdiction, shall be fined not to exceed one hundred dollars for each and every refusal to answer or to be sworn or affirmed and shall stand committed until the fine and costs are paid.

19. It shall be the duty of the person appointed as accountant as aforesaid, within fifteen days, accounting from the first day of July of the year of his appointment, to take and subscribe before the clerk of the Circuit Court for Caroline County, an oath to well and fairly discharge his duties without fear, favor or partiality, and if any person appointed as aforesaid shall, for any cause, fail to qualify as aforesaid, within fifteen days after [such] *his* appoint-