

and of the Grand Jury or of any taxpayer of said county; and it shall be the duty of the Grand Jury at each jury term of the Circuit Court for said county to appoint from their own body a committee to examine the books and accounts of the said treasurer, and to report to the Circuit Court the results of such examination. All books, documents and papers, goods and chattels, accounts and credits, money and deposits belonging to the treasurer's office or in his custody as treasurer, shall be delivered up and transferred by him to his successor in office when his successor is duly elected and qualified.】

There shall be a County Comptroller whose duty it shall be to supervise and assist in the operation of the County Finance Department in accordance with the Uniform System of Accounts of Maryland; to prepare all official financial and accounting reports of the various Departments of the State of Maryland; to maintain accurate, current, and adequate records of all revenues and expenditures of the County; to supervise and maintain payroll records including all records of deductions for social security, federal and state income taxes, state pension, and group insurance benefits; to maintain complete, accurate, and current records of all state and county revenues; to supervise and maintain financial records of all patients in local institutions; to supervise, prepare, and maintain accurate, and current records of all county finances, for use in connection with the preparation of annual levy, quarterly and annual reports; to supervise the preparation of input data for processing of payroll, accounts payable, etc., on computer; to present necessary accounting records to County Commissioners and Grand Jury or taxpayers of County for examination; to invest revenue in U. S. Treasury Bills and Certificates of Deposit, scheduling maturity dates to correspond to county needs; to maintain personnel file with current record of vacation and sick leave and overtime for each county department and individual under classified service; and to perform any and all functions necessary to operate the Finance Department.

All books, documents and papers belonging to the comptroller's office shall be the property and records of Allegany County, and shall at all times be subject to the examination of the County Commissioners and of the Grand Jury or of any taxpayer of said county; and it shall be the duty of the Grand Jury at each jury term of the Circuit Court for said county to appoint from their own body a committee to examine the books and accounts of the said comptroller, and to report to the Circuit Court the results of such examination.

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All money received by the treasurer, as such, during his term of office shall immediately, or as soon as possible, be deposited in such banks to the credit of the County Commissioners of Allegany County as the County Commissioners may direct; and no money shall be drawn from the said banks except by check, draft or warrant of the County Commissioners signed by the President of the County Commissioners and countersigned by the Clerk of the County Commissioners and the Treasurer in the manner and style provided for in Section 58 of the Code of Public Local Laws of Allegany County, as amended, and endorsed by the person to whom it is drawn; the treasurer shall make no payments in money except by check, warrant or draft as aforesaid. 【Checks shall be regularly dated and