

The treasurers, upon authorization by their departments or squads, shall pay all proper costs, expenses, claims, and demands necessary for the maintenance, equipment and operation of their fire departments and squads, and shall report such expenditures to the County.

3. **Treasurer's Bond.** Each fire department and rescue squad shall provide a corporate bond to Montgomery County to be approved by the Director of Finance and the County Attorney of the County in a penal sum to be fixed by them, conditioned upon faithful discharge of the duties of the treasurer. A corporate blanket bond covering one or more departments, squads, and treasurers may be approved.

4. **Purchasing.** Under the direction of the Fire Board, each fire department and rescue squad shall establish a fiscal policy and purchasing system for the expenditure of all tax monies received from the County, which policy and system shall conform to Sections 84-11 through 84-23 of this Code as now in existence, or as amended under the provisions of Section 314, Montgomery County Charter.

5. **Audit.** The Fire Board shall engage a certified public accountant or a recognized public accounting firm annually to audit all tax funds received by the departments and squads. Each annual audit shall be submitted to the Fire Board for further submission to the County. The audit shall be available for the public hearings on the budgets.

6. **Applicability.** The provisions of subsection d. shall not apply to the City of Takoma Park, Maryland.

e. ¹ Personnel.

The Chairman of the Fire Board shall appoint a personnel committee of seven members, including a chairman. The committee shall include at least two paid firemen who shall not be members of the Fire Board. The appointments shall be subject to Board approval.

1. **Personnel System for Paid Employees of Fire Departments and Rescue Squads.**

(a) The personnel committee shall prepare and adopt, subject to the approval of the Fire Board, personnel regulations generally consistent with county merit system personnel regulations,

¹ Former subsection (e) which read:

“(e) Fire Tax Districts Study.

As soon as possible after the establishment of the fire board as provided hereunder, the board shall select with the cooperation and assistance of the council a qualified, independent consultant firm to make a study under the direction of the board on the financing of the fire and rescue service operations of the county. Such study shall be completed and reported to the council within six months from the effective date of this Act (August 18, 1969).” has been deleted because the study to which it refers has been made and the provision is no longer required.