

funds. [; said] THE Commissioners may remove the auditor[,] in their discretion[;], and shall fill immediately all vacancies created by removal, death, resignation or otherwise.

2.

The officials whose finances are being [so] audited shall PRODUCE, upon request OF THE AUDITOR [produce, and the auditor may require the production of], any and all books, vouchers, accounts, and other records and papers in any way pertaining to the [said] funds or an audit OF THEM. [thereof; and the] THE auditor may summon, with or without directions to produce [such] books and records, and examine under oath or affirmation, which he may administer, officials whose affairs are being [so] audited or any other person deemed necessary by him[,] upon the matters pertaining to [said] THE county funds or relating to the matters being audited[; and for]. FOR these purposes he shall have THE power to issue process compelling [such] THE ATTENDANCE OF THE witness [to attend] before him[,] and TO produce his records and papers, which process shall be directed to, and served promptly by, the Sheriff of [said] THE County[; and any]. ANY person who [shall refuse or neglect] REFUSES OR NEGLECTS to produce any [such] books, vouchers, accounts[,] or other records and papers, as required, or [shall refuse] REFUSES to respond to the summons[,] or to be sworn or affirmed, or being sworn or affirmed, to answer the questions of [said] THE auditor relating to the [said] funds or the matters and finances to be audited, [shall be] IS guilty of a misdemeanor, and on conviction [thereof] before any Court of competent jurisdiction shall be IS fined[,] for each offense[,] not more than \$100. [; provided that the said] THE auditor [must] SHALL, wherever possible, require [such] THE production or [such] THE attendance and testimony at the office or place where the books and records are kept or where the official duties of the official whose finances are being audited[,] are principally carried on.

3.

On or before September 1 of the year for which he is appointed, [such] THE auditor shall make a report[,] in duplicate[,] to the County Commissioners. [; which] THE report shall contain an accurate and comprehensive statement of all receipts and disbursements of County funds by the officials whose finances are being audited, within the fiscal year being audited, properly grouped and classified, together with [such] WHATEVER comparisons, suggestions[,] and criticisms in connection [therewith] WITH THE REPORT, and as part of [his report] IT, as will give the citizens and taxpayers of [said] THE County an intelligent understanding of all receipts and expenditures of County funds, and together with recommendations, if any, as to systems of bookkeeping and accounting. [; and any] UPON REQUEST, ANY resident of [said] THE County may [upon