

## 5-203. FAIR BOARD.

THE COUNTY COMMISSIONERS SHALL APPROPRIATE ANNUALLY NOT LESS THAN \$5,000 TO THE FAIR BOARD OF CALVERT COUNTY.

## 5-204. PRESERVATION OF HISTORICAL MATTERS.

THE COUNTY COMMISSIONERS MAY APPROPRIATE A SUM IN AN AMOUNT TO BE DETERMINED BY THEM FOR THE BENEFIT OF THE HEMLOCK STAND ON HELLEN CREEK AND THE CHESAPEAKE BEACH RAILWAY MUSEUM, AND THE JEFFERSON PATTERSON PARK AND MUSEUM.

## SUBTITLE 3. AUDITS.

## 5-301. APPOINTMENT OF AUDITOR; DUTIES; TENURE.

THE COUNTY COMMISSIONERS SHALL APPOINT AND PAY AN AUDITOR WHO ANNUALLY SHALL AUDIT THE BOOKS, RECORDS, VOUCHERS, AND ACCOUNTS OF ALL PERSONS, OFFICES, BOARDS, AND COMMISSIONS THAT COLLECT, HANDLE, OR DISBURSE FUNDS OF THE COUNTY. THE COMMISSIONERS MAY REMOVE THE AUDITOR IN THEIR DISCRETION, AND SHALL FILL ALL VACANCIES IMMEDIATELY. ALL AUDITS SHALL BE CONDUCTED BY CERTIFIED PUBLIC ACCOUNTANTS.

## 5-302. DUTIES OF OFFICIALS; POWERS OF AUDITOR.

THE OFFICIALS WHOSE FINANCES ARE BEING AUDITED SHALL PRODUCE, UPON REQUEST OF THE AUDITOR, ANY AND ALL BOOKS, VOUCHERS, ACCOUNTS, AND OTHER RECORDS AND PAPERS IN ANY WAY PERTAINING TO THE FUNDS OR AN AUDIT OF THEM. THE AUDITOR MAY SUMMON, WITH OR WITHOUT DIRECTIONS TO PRODUCE BOOKS AND RECORDS, AND EXAMINE UNDER OATH OR AFFIRMATION, WHICH THE AUDITOR MAY ADMINISTER, OFFICIALS WHOSE AFFAIRS ARE BEING AUDITED OR ANY OTHER PERSON DEEMED NECESSARY ON THE MATTERS PERTAINING TO THE COUNTY FUNDS OR RELATING TO THE MATTERS BEING AUDITED. FOR THESE PURPOSES THE AUDITOR SHALL HAVE THE POWER TO ISSUE PROCESS COMPELLING THE ATTENDANCE OF A WITNESS AND THE PRODUCTION OF THE RECORDS AND PAPERS OF A WITNESS. ANY PERSON WHO REFUSES OR NEGLECTS TO PRODUCE ANY BOOKS, VOUCHERS, ACCOUNTS, OR OTHER RECORDS AND PAPERS, AS REQUIRED, OR REFUSES TO RESPOND TO THE SUMMONS OR TO BE SWORN OR AFFIRMED, OR BEING SWORN OR AFFIRMED, TO ANSWER THE QUESTIONS OF THE AUDITOR RELATING TO THE FUNDS OR THE MATTERS AND FINANCES TO BE AUDITED, IS GUILTY OF A MISDEMEANOR, AND ON CONVICTION SHALL BE FINED NOT MORE THAN \$500 FOR EACH OFFENSE. THE AUDITOR, WHENEVER POSSIBLE, SHALL REQUIRE THE PRODUCTION OR 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.

## 5-303. AUDITOR'S REPORT; PUBLICATION.

THE AUDITOR SHALL SUBMIT TO THE COUNTY COMMISSIONERS EACH YEAR BY THE DATE SET BY THEM, A MANAGEMENT LETTER AND A REPORT ON THE REVENUES AND DISBURSEMENTS OF COUNTY FUNDS FOR THAT FISCAL