

accountant of good standing and reputation who shall:

(1) Be designated as the [auditor] AUDITOR for Washington County; and

(2) Hold office for 1 year from the date of appointment. (P.L.L., 1930, Art. 22, sec. 29; 1957 Code, sec. 23. 1906, ch. 745, sec. 1; 1920, ch. 136, sec. 1; 1970 ed. sec. 1-1; 1984, ch. 289)

2-202. Vacancies; how filled.

The County Commissioners shall fill any vacancies that occur in the office within 10 days after the vacancy is known to exist. (P.L.L., 1930, Art. 22, sec. 30; 1957 Code, sec. 24. 1906, ch. 745, sec. 2; 1920, ch. 136, sec. 2; 1970 ed. sec. 1-2; 1984, ch. 289)

2-203. Oath of office.

Before beginning to discharge [his] THE duties OF THE OFFICE, the [auditor] AUDITOR shall take before the Clerk of the Circuit Court of Washington County the oath prescribed by the Constitution of the State. (P.L.L., 1930, Art. 22, sec. 31; 1957 Code, sec. 25. 1906, ch. 745, sec. 3; 1920, ch. 136, sec. 3; 1970 ed. sec. 1-3; 1984, ch. 289)

2-204. Duties of Auditor; reports.

(a) Auditor's duties. Before September 1 of each year, the [auditor] AUDITOR:

(1) Shall make a thorough, complete, and detailed examination:

(i) Of all books, papers, accounts, and vouchers in the office of the County Commissioners and in the office of the Tax Collector; and

(ii) Of all the papers and matters that pertain to or are in any way connected with the money and finances of the county and their collection, disbursement and expenditure; and

(2) Shall make a full and complete audit and file the audit and accounts with a full report with the County Commissioners.

(b) Open to inspection. The reports, audit, and accounts of the [auditor] AUDITOR shall be open to inspection and examination by any citizen of the county who desires to examine them. (P.L.L., 1930, Art. 22, sec. 32; 1957, sec. 26. 1906, ch. 745, sec. 4; 1920, ch. 136, sec. 4; 1970 ed. sec. 1-4; 1984, ch. 289)

2-205. Time for audit and report.

Before April 1 of each year, the [auditor] AUDITOR shall make an examination and report and file it with the County Commissioners for the 1 year period immediately following the period covered by the previous report. (P.L.L., 1930, Art. 22, sec. 33; 1957 Code, sec. 27. 1906, ch. 745, sec. 5; 1920, ch. 136, sec. 5; 1945, ch. 150, sec. 33; 1970 ed. sec. 1-5; 1984, ch. 289)

2-206. Auditor's powers during examinations; witnesses.

(a) Powers. The [auditor] AUDITOR may: