

(1) Require the production of the books, accounts, and papers of the County Commissioners and the Tax Collector, and examine, upon oath administered by [him] THE AUDITOR, any County Commissioner or Tax Collector, or any matter touching their affairs, or examine, upon oath administered by [him] THE AUDITOR, any other person as a witness who [he] THE AUDITOR is advised has important information in regard to the conduct and acts of the County Commissioners or Tax Collector in matters pertaining to their office; AND

(2) Issue process compelling the witnesses to attend before [him] THE AUDITOR. Process shall be directed to the county Sheriff, who promptly shall serve it.

(b) Refusal to cooperate. Any Commissioner who refuses to allow an examination of all the books and accounts of [his] THE COMMISSIONER'S office, and any witness duly served with process, as provided in this section, who refuses to answer upon oath touching the conduct or acts of the County Commissioners or Tax Collector, or to that office's books, accounts, and papers, shall be fined not less than \$100 or more than \$500.

(c) Examination. The examination of all books, accounts, and papers shall be made in the office of the County Commissioners and Tax Collector, respectively. (P.L.L., 1930, Art. 22, sec. 34; 1957 Code, sec. 28. 1906, ch. 745, sec. 7; 1920, ch. 136, sec. 6; 1970 ed. sec. 1-6; 1984, ch. 289)

2-207. Commissioners to levy for audits.

The County Commissioners shall include in the annual county budget an amount that they consider reasonable to pay for the examinations, audits, accounts, and reports required under this title. (P.L.L., 1930, Art. 22, sec. 35; 1957 Code, sec. 29. 1906, ch. 745, sec. 8; 1920, ch. 136, sec. 7; 1945, ch. 150, sec. 35; 1970 ed. sec. 1-7; 1984, ch. 289)

Subtitle 3. Office of Budget and Finance

2-301. Office established; County Finance Officer.

The County Commissioners shall establish the Office of Budget and Finance. They shall appoint a [county finance officer] COUNTY FINANCE OFFICER who is the director of the Office of Budget and Finance for the purpose of assisting the County Commissioners in the preparation and administration of county budgets and other accounting and fiscal matters the County Commissioners deem necessary. (1970 ed. sec. 8-43; 1974, ch. 825, sec. 8-42; 1977, ch. 149, sec. 8-43A; 1984, ch. 289)

2-302. Organization of financial functions.

Notwithstanding any provision of the public local law to the contrary, the County Commissioners may organize, assign, and reassign the functions of budgeting, accounting, purchasing, disbursing, investing, debt management, and data processing to the Office of Budgeting and Finance and among other county employees, officers and units of organization. (1974, ch. 825, sec. 8-42A; 1970 ed. sec. 8-44; 1984, ch. 289)

2-303. Revenues and appropriations.

(a) Justification for funds. Any department, board, commission, agency [or],