

(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) The reports, audit, and accounts of the Auditor shall be open to inspection and examination by any citizen of the county who desires to examine them.]

[2-205.

Before April 1 of each year, the 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.]

[2-206.

(a) The Auditor may:

(1) Require the production of the books, accounts, and papers of the County Commissioners and the Tax Collector, and examine, upon oath administered by the Auditor, any County Commissioner or Tax Collector, or any matter touching their affairs, or examine, upon oath administered by the Auditor, any other person as a witness who 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 the Auditor. Process shall be directed to the county Sheriff, who promptly shall serve it.

(b) Any Commissioner who refuses to allow an examination of all the books and accounts of 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) The examination of all books, accounts, and papers shall be made in the office of the County Commissioners and Tax Collector, respectively.]

[2-207.

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.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1998.

Approved April 14, 1998.