

continuing for four years and until his successor is appointed and qualifies. The State Auditor appoints a Deputy State Auditor, with the approval of the Governor, and Assistant State Auditors to serve at his pleasure. The State Auditor and the Deputy State Auditor are required to hold valid certificates of the State to practice either as Certified Public Accountants or Public Accountants; to have, respectively, at least three years and two years of accounting experience at the dates of their appointments; and to give bond for \$10,000.00 and \$5,000.00, respectively, for faithful performance of duties. The Assistant State Auditors are required to give bond for \$1,000.00 each and to be either (1) Certified Public Accountants of Maryland; or (2) Registered Public Accountants of Maryland; or (3) employes of the State at June 1, 1929, in the capacity of Deputy or Assistant State Auditors; or (4) (a) graduates of a high school with a four-year course (or the equivalent through commercial experience or otherwise) and (b) graduates of a resident school of accounting with at least a two-year course.

All assistants shown above, with the exception of Edgar D. Marine were appointed by the State Auditor. Mr. Marine is the auditor for oyster packing houses by appointment of the Governor under the law creating his position.

The law requires this office to examine annually the books, accounts and reports of the following: all Clerks of Court, Registers of Wills, Sheriffs, State's Attorneys and Collectors of State Taxes of Maryland, including the City of Baltimore the several Boards of County Commissioners and the several County Treasurers and Collectors, insofar as they affect the collection of State taxes or the assessable bases upon which the State taxes are levied; the Governor's office, the Comptroller of the Treasury, the Attorney General, and the Clerk of the Court of Appeals; such other State officers, departments, boards, commissioners or institutions not herein enumerated as the Comptroller may direct; and all institutions in the State receiving State aid.

The Deputy State Auditor and Assistants report the results of their examinations and findings to the State Auditor and to no one else, except by written authority of the State Auditor. On or before December first of each year (also, at such other times as may be desirable) the State Auditor makes to the Comptroller, in writing, full and detailed reports of the results of his examinations of the books and accounts of the offices, departments, boards, commissions and institutions examined, with suggestions as to changes in the method of keeping the books and accounts, the adoption of uniform systems of accounting, and changes in the forms of reports by said officers to the Comptroller. The State Auditor also reports to the Governor when requested and when he deems it necessary and desirable to do so. In addition, it is the duty of the State Auditor to report to the Comptroller all violations of law and orders of the Comptroller in the conduct of and in keeping the books and accounts of the offices and institutions examined by him, and to make such suggestions as to amendments of the laws of the State as he may deem advisable to protect the interests of the State.