

and faithfully discharge the duties of a member of the said auditing committee without fear, favor or partiality; and if any person appointed as aforesaid shall for any cause fail to qualify as aforesaid, or qualifying, shall refuse to act as a member of the said auditing committee, the remaining member or members of the said committee are hereby authorized and empowered to fill said vacancy or vacancies and proceed to the discharge of the duties of said committee as hereinafter set forth.

Sec. 3. *And be it enacted*, That it shall be the duty of the said committee, on the second Monday in July next ensuing their appointment, to proceed to carefully examine the accounts, vouchers, receipts and other papers connected with the receipts and disbursement of the public money by each of the foregoing boards and officers, except that the accounts of the Board of County School Commissioners and the treasurer thereof shall not be audited before August 1 of each year in such manner as to show the true financial status and condition of each of the said boards and officers of the said county; and whenever it shall be deemed necessary, in the judgment of the said committee, or be required by any five or more respectable taxpayers of Kent County, they shall summons such persons as may be by them deemed necessary, or be named to them, requiring them to produce any paper, voucher or book in their possession relating to the receipt or disbursement of the public money of Kent County, and shall have power and authority to administer oaths and affirmations to the persons so summoned before them, and shall require them to answer under oath all such questions as shall be propounded to them by any member of the said committee touching the accounts, vouchers, books and papers of any of the said boards or officers; and in case any person, after being summoned to appear before said committee, shall refuse or neglect to attend in accordance with the requirements of said summons, or shall refuse or neglect to produce any vouchers, books or paper required by said summons to be produced, or shall refuse to be sworn or affirmed, or being sworn and affirmed shall refuse to answer, the person so refusing to answer shall be deemed guilty of a misdemeanor and upon conviction thereof before any court of competent jurisdiction, shall, in case of a private citizen, be fined not exceeding one hundred dollars for each and every refusal to answer or be sworn or affirmed, and shall stand committed until the fines and costs are paid, and in case of any of the members of any

Duty of said committee.

Requiring interested parties to produce books, papers, etc.

Penalty for refusal to answer or neglect to perform certain things.