

table purposes for the purchase of land or the erection of buildings, the title to which is not in the State of Maryland, shall be payable and the Comptroller shall not draw his warrant for the payment of such appropriation until such association or incorporated institution shall have delivered to him a duly executed mortgage without interest, which shall secure to the State a first lien upon said land or building for a sum equal to the State appropriation, to be due and payable at any time, the land or building to be purchased or erected with such State appropriation shall be used for any purpose other than that for which the money is appropriated.

### STATE AUDITOR.

An. Code, 1935 Supp., art. 19, sec. 45. 1924, art. 81, sec. 240. 1912, sec. 229. 1904, sec. 225. 1902, ch. 257, sec. 217. 1912, ch. 58. 1912, ch. 190, sec. 217. 1914, ch. 704, sec. 217. 1922, ch. 29, sec. 229 (p. 47). 1929, ch. 226, sec. 45 (p. 713).

41. There shall be a State Auditor appointed by the Governor, who shall be assigned to the Division of Financial Review and Control, and shall take the oath prescribed by the Constitution. His term of office shall commence on the first Monday of May next ensuing his appointment, and continue for four years, and until his successor shall be appointed and shall have qualified; but the term of the State Auditor first named under this Act shall begin on the first day of June, 1929, and he shall hold office until the first Monday of May, 1931, and until his successor shall be appointed and qualified. The State Auditor shall receive a salary of \$7,500 per annum, and he shall appoint with the approval of the Governor a Deputy State Auditor who shall hold office at the pleasure of the State Auditor and shall receive the salary provided for him in the Budget. The State Auditor shall give bond to the State of Maryland in the penalty of ten thousand dollars (\$10,000), the Deputy State Auditor shall be bonded for \$5,000, and each of the regular Assistant State Auditors shall be bonded for \$1,000, all for the faithful performance of their respective duties, the surety in each case to be approved by the Comptroller. The State Auditor shall also appoint such Assistant State Auditors as he may deem necessary, who shall serve at the pleasure of the State Auditor and receive such salaries as the State Auditor deems necessary, subject to the provisions of the Budget. The State Auditor, the Deputy State Auditor and the Assistant State Auditors, under the supervision and direction of the Comptroller, shall have and exercise all the rights, powers, duties, obligations and functions conferred upon them by law.

The State Auditor and the Deputy State Auditor shall each hold a valid and unrevoked certificate to practice as a Certified Public Accountant, issued under the authority of the State of Maryland, or a valid and unrevoked Certificate of Permission to practice as a Public Accountant, issued under the authority of the Maryland State Board of Examiners of Public Accountants.

The State Auditor shall have had at least three years' accounting experience, and the Deputy State Auditor shall have had at least two years' accounting experience, at the dates of their respective appointments.

The Assistant State Auditors shall be: (1) Certified Public Accountants of the State of Maryland; or (2) Registered Public Accountants of the State of Maryland; or (3) Any person who, on June 1, 1929, is employed by the State of Maryland in the capacity of Deputy State Auditor or Assistant State Auditor; or (4) Any person: (a) who is a graduate of a high school with a four year course, or who has had equivalent education