

CHAPTER 37.

(Senate Bill 77)

AN ACT to repeal Sections 23 to 28, inclusive, of Article 11 of the Code of Public Local Laws of Maryland (1930 Edition), title "Frederick County", sub-title "Auditing Committee", and to enact six new sections in lieu thereof, said new sections to be under sub-title "Auditor", to be known as Sections 23 to 28, inclusive and to follow immediately after Section 22 of said Article, relating to the appointment, duties and compensation of an Auditor for Frederick County and providing for a system of accounts for certain offices in said County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 23 to 28, inclusive, of Article 11 of the Code of Public Local Laws of Maryland (1930 Edition), title "Frederick County", sub-title "Auditing Committee", be and they are hereby repealed, and that six new sections be and they are hereby enacted in lieu thereof, said new sections to be known as Sections 23 to 28, inclusive, to be under sub-title "Auditor", to follow immediately after Section 22 of said Article, and to read as follows:

AUDITOR

23. The Judges of the Circuit Court for Frederick County shall on or before the first day of March, 1939, and annually thereafter on or before the first day of January, appoint a certified public accountant of good standing and reputation who shall be designated as the auditor for Frederick County and who shall hold office for one year from the date of appointment. The said Judges shall fill any vacancies that may occur in said office within ten days after the same is known to exist. The said auditor so appointed shall before entering upon the discharge of his duties take before the Clerk of the Circuit Court of Frederick County the oath prescribed by the Constitution of the State.

24. The said auditor shall, as soon as practicable after entering upon the discharge of his duties, prepare and set up a system of bookkeeping or accounts, such as will not be in conflict with the authority granted any other State Department having control or supervision over the records in the offices of the County Commissioners, the County Treasurer, County Board of Education, and Sheriff. After the system of bookkeeping or accounts has been so set up, it shall be mandatory upon the Clerk of the County Com-