

but less than the full number of signatures required to complete any referendum petition against such law or ordinance to be filed within forty-five days from the date of its enactment, the time for the law to take effect and the time for filing the remainder of signatures to complete the petition shall be extended for an additional thirty days with like effect. An "emergency measure" as defined in section 308 of this article shall remain in force from the date of its enactment notwithstanding the filing of such petition, but shall stand repealed thirty days after having been rejected by a majority of the qualified voters voting thereon. No law making any appropriation for maintaining the county government, or for maintaining or aiding any public institution, not exceeding the next previous appropriation for the same purpose, shall be subject to rejection or repeal under this section. The increase in any such appropriation for maintaining the county government or for maintaining or aiding any public institution shall only take effect as in the case of other laws, and such increase, or any part thereof, specified in the petition may be referred to a vote of the people of the county upon petition as above provided.

*Section 311—County auditor.*

The county council shall by resolution appoint a county auditor who shall hold office for an indefinite term at the pleasure of the council and shall receive such compensation as the council may determine. He shall be a certified public accountant licensed for the practice of his profession under the laws of this state, and shall be appointed on the basis of his knowledge of governmental accounting and auditing and his experience pertaining to the duties of his office. He shall, [on or before July 1, of each year] *within 6 months following the close of each fiscal year of the county*, prepare and submit to the county council and the county executive a complete financial audit for the preceding fiscal year of all offices, departments, institutions, boards, commissions and other agencies of the county government except only those whose entire records, accounts and affairs are completely audited each year by the state government. Such audit shall include a report thereon, together with such explanatory comments as the auditor may deem appropriate. The report and explanatory comments shall be published in at least two newspapers of general circulation in the county, and copies of the complete audit shall be open to the inspection of the public and the press in the county auditor's office. All records and files pertaining to the receipt and expenditure of county funds by all officers, agents and employees of the county and all offices, departments, institutions, boards, commissions and other agencies thereof shall, at all times, be open to the inspection of the county auditor. He shall promptly call to the attention of the county council and the county executive any irregularity or improper procedure which he may, from time to time, discover. The county council shall have the power to implement the provisions of this section and to assign additional duties and functions to the county auditor not inconsistent with those provided herein. All actions of the county council pursuant to this section shall be exempt from the executive veto.

*Section 312—Biennial Audit*

A financial audit of all offices, departments, institutions, boards, commissions and other agencies of the county government, except only those whose entire records, accounts and affairs are completely audited each year by the state government, and covering their operations for the preceding two fiscal years, shall be made [in 1958] *following the close of each fiscal year ending in an odd number* [and every two years there-