

paid and drawn to the Commissioners of Caroline County, the notes to bear interest from the day of the sale and to be secured to the satisfaction of said Commissioners, and the money thus received, and as the same is received, shall be by said Commissioners paid over to the Treasurer of Caroline County to be placed with the general fund of said county.

#### AUDIT OF ACCOUNTS.

1894, ch. 282. 1904, ch. 306. 1918, ch. 158, sec. 2.

**16.** The Board of County Commissioners of Caroline County shall, on or before the first day of July in each and every year, beginning with the first day of July, 1918, employ a well-known and approved certified public accountant, whose duty it shall be annually to examine carefully the accounts, vouchers, books, and papers of the Board of County School Commissioners and the Treasurer thereof, the Trustees of the Poor, the County Treasurers and County Commissioners for Caroline County.

1918, ch. 158, sec. 3.

**17.** The said accountant on or before the first day of October, 1918, shall report to the Board of County Commissioners of Caroline County a full, accurate and complete statement of all receipts and disbursements of public monies, properly grouped and classified, with such comparisons, suggestions, and criticisms in connection with, and as a part of, his report as will give the citizens and taxpayers of Caroline County an intelligent understanding of all receipts and expenditures of public monies.

1918, ch. 158, sec. 4.

**18.** Said accountant shall have power and authority to issue summons for the appearance before him of any person or persons, firm or corporation, that he may deem necessary, requiring him, her, them or it to produce any paper, voucher, book or any other thing in his, her, its or their possession relating to any other matters or thing that may appear necessary to the said accountant for the purpose of his examination and audit, and said accountant shall have power and authority to administer oaths and affirmations to any person or persons so summoned before him and shall require him, her, it or them to answer under oath all such questions as shall be propounded to him, her, it or them by said accountant touching the accounts, vouchers, books, papers, proceedings or any other thing pertaining to said Board of County School Commissioners and Treasurer thereof for Caroline County, the Trustees of the Poor of Caroline County, and the County Treasurers and County Commissioners for Caroline County, and in case any person or persons after being summoned to appear before said accountant shall refuse or neglect to attend in accordance with the requirements of said summons or shall refuse to be sworn or affirmed, or being sworn or affirmed shall refuse to answer, the person so refusing shall be deemed guilty of a misdemeanor, and upon conviction thereof, before any Court of competent jurisdiction, shall be fined not to exceed one hundred