

---

By: **Washington County Delegation**  
Introduced and read first time: February 12, 1998  
Assigned to: Commerce and Government Matters

---

Committee Report: Favorable  
House action: Adopted  
Read second time: March 10, 1998

---

CHAPTER\_\_\_\_\_

1 AN ACT concerning

2 **Washington County - Auditor - Abolition of Position**

3 FOR the purpose of abolishing the position of Auditor for Washington County;  
4 repealing provisions of law on the powers and duties of the Auditor; and  
5 generally relating to the abolition of the position of Auditor for Washington  
6 County.

7 BY repealing  
8 The Public Local Laws of Washington County  
9 Section 2-201 through 2-207, inclusive, and the subtitle "Subtitle 2. Auditor"  
10 Article 22 - Public Local Laws of Maryland  
11 (1991 Edition and December 1997 Supplement, as amended)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article 22 - Washington County**

15 [Subtitle 2. Auditor]

16 [2-201.

17 On June 1 of each year, the County Commissioners shall appoint a certified  
18 public accountant of good standing and reputation who shall:

- 19 (1) Be designated as the Auditor for Washington County; and
- 20 (2) Hold office for 1 year from the date of appointment.]

1 [2-202.

2 The County Commissioners shall fill any vacancies that occur in the office  
3 within 10 days after the vacancy is known to exist.]

4 [2-203.

5 Before beginning to discharge the duties of the office, the Auditor shall take  
6 before the Clerk of the Circuit Court of Washington County the oath prescribed by the  
7 Constitution of the State.]

8 [2-204.

9 (a) Before September 1 of each year, the Auditor:

10 (1) Shall make a thorough, complete, and detailed examination:

11 (i) Of all books, papers, accounts, and vouchers in the office of the  
12 County Commissioners and in the office of the Tax Collector; and

13 (ii) Of all the papers and matters that pertain to or are in any way  
14 connected with the money and finances of the county and their collection,  
15 disbursement and expenditure; and

16 (2) Shall make a full and complete audit and file the audit and accounts  
17 with a full report with the County Commissioners.

18 (b) The reports, audit, and accounts of the Auditor shall be open to inspection  
19 and examination by any citizen of the county who desires to examine them.]

20 [2-205.

21 Before April 1 of each year, the Auditor shall make an examination and report  
22 and file it with the County Commissioners for the 1 year period immediately following  
23 the period covered by the previous report.]

24 [2-206.

25 (a) The Auditor may:

26 (1) Require the production of the books, accounts, and papers of the  
27 County Commissioners and the Tax Collector, and examine, upon oath administered  
28 by the Auditor, any County Commissioner or Tax Collector, or any matter touching  
29 their affairs, or examine, upon oath administered by the Auditor, any other person as  
30 a witness who the Auditor is advised has important information in regard to the  
31 conduct and acts of the County Commissioners or Tax Collector in matters pertaining  
32 to their office; and

33 (2) Issue process compelling the witnesses to attend before the Auditor.  
34 Process shall be directed to the county Sheriff, who promptly shall serve it.

1 (b) Any Commissioner who refuses to allow an examination of all the books  
2 and accounts of the Commissioner's office, and any witness duly served with process,  
3 as provided in this section, who refuses to answer upon oath touching the conduct or  
4 acts of the County Commissioners or Tax Collector, or to that office's books, accounts,  
5 and papers, shall be fined not less than \$100 or more than \$500.

6 (c) The examination of all books, accounts, and papers shall be made in the  
7 office of the County Commissioners and Tax Collector, respectively.]

8 [2-207.

9 The County Commissioners shall include in the annual county budget an  
10 amount that they consider reasonable to pay for the examinations, audits, accounts,  
11 and reports required under this title.]

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
13 July 1, 1998.