

## Chapter 423

**(House Bill 243)**

AN ACT concerning

**St. Mary's County – Auditing Requirements – Repeal**

FOR the purpose of repealing certain provisions of law that relate to the appointment, salary, removal, and powers of a county auditor for St. Mary's County; repealing certain provisions of law concerning a certain annual audit and an accounting system in the county; and generally relating to auditing in St. Mary's County.

BY repealing

The Public Local Laws of St. Mary's County  
 Section 8–1, 8–2, and 8–4 and the chapter “Chapter 8. Auditor”  
 Article 19 – Public Local Laws of Maryland  
 (2007 Edition and March 2015 Supplement, as amended)

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

**Article 19 – St. Mary's County**

[Chapter 8.

Auditor.]

[8–1.

For the purpose of an annual audit of the official financial affairs of all persons and offices handling funds of St. Mary's County, on or before June 1 in each year, the County Commissioners of the county shall appoint a competent and reputable certified public accountant as Auditor, to conduct an audit in that year, at a salary which they shall determine and pay, together with his expenses, from a sum to be included for that purpose in the annual levy of taxes. The audit for that year shall be submitted to the County Commissioners by November 1. The Commissioners shall direct the Auditor to make an audit for the preceding fiscal year of the books, vouchers, accounts and records of each official who collects, receives, holds, deposits or disburses funds of the county, including the Treasurer, Sheriff and any other official handling the funds. The Commissioners may remove the auditor, in their discretion, and shall fill immediately all vacancies created by removal, death, resignation or otherwise.]

[8–2.

The officials whose finances are being so audited shall upon request produce, and the Auditor may require the production of, any and all books, vouchers, accounts and other records and papers in any way pertaining to said funds or an audit thereof; and the Auditor may summon, with or without directions to produce such books and records, and examine under oath or affirmation which he may administer, officials whose affairs are being so audited or any other person deemed necessary by him, upon the matters pertaining to said county funds or relating to the matters being audited; and for these purposes he shall have power to issue process compelling such witness to attend before him and produce his records and papers, which process shall be directed to, and served promptly by, the Sheriff of said county; and any person who shall refuse or neglect to produce any such books, vouchers, accounts or other records and papers, as required, or shall refuse to respond to the summons, or to be sworn or affirmed, or, being sworn or affirmed, to answer the questions of said Auditor relating to said funds or the matters and finances to be audited, shall be guilty of a misdemeanor and, on conviction thereof before any court of competent jurisdiction, shall be fined, for each offense, not more than one hundred dollars (\$100.00), provided that said Auditor must, wherever possible, require such production or such attendance and testimony at the office or place where the books and records are kept or where the official duties of the officials whose finances are being audited are principally carried on.]

[8-4.

Upon recommendation by said Auditor, the County Commissioners may direct and require the installation and maintenance of any system of bookkeeping or accounting by the officials subject to audit hereunder.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2017.

**Approved by the Governor, May 4, 2017.**