

Department of Legislative Services
Maryland General Assembly
2015 Session

FISCAL AND POLICY NOTE
Revised

House Bill 675 (Montgomery County Delegation and Prince George's
County Delegation)

Environment and Transportation Education, Health, and Environmental Affairs

**Prince George's County - Maryland-National Capital Park and Planning
Commission - Performance Audit**
MC/PG 104-15

This bill requires the Office of Legislative Audits (OLA) to conduct a performance audit evaluating the Maryland-National Capital Park and Planning Commission's (M-NCPPC) project management practices relating to its capital program in Prince George's County. Before initiating the audit, OLA must coordinate with M-NCPPC to develop the scope of the audit and submit the scope of the audit to the Joint Audit Committee for approval. The scope of the audit may include planning, executing, and monitoring of individual capital projects.

Consistent with audit procedures specified under § 2-1223 of the State Government Article, the employees or authorized representatives of OLA must have access to and may inspect all relevant records of M-NCPPC and its contractors, including records that are confidential by law, when performing the audit.

Fiscal Summary

State Effect: OLA can handle the bill's auditing requirements with existing budgeted resources.

Local Effect: The bill does not significantly affect M-NCPPC operations or finances.

Small Business Effect: None.

Analysis

Background: The Department of Legislative Services (DLS) is the central nonpartisan professional staffing agency for the Maryland General Assembly, which provides legal, fiscal, committee, research, reference, auditing, administrative, and technological support to the members of the legislature and its committees. The department consists of the Office of the Executive Director, the Office of Policy Analysis, the Office of Information Systems, and OLA. Section 2-1207 of the State Government Article requires DLS to provide:

- budget and fiscal review, analysis, research, studies, and reports;
- legislative drafting and statutory revision;
- legal research, review, analysis, studies, and reports;
- general research and policy analysis;
- fiscal compliance, financial statements, and performance audits of the State government;
- legislative research, legislative documents, material collection and preservation, and other library services;
- public information services about legislative activities;
- document preparation and publication services;
- legislative information systems development, maintenance, and support for members as well as for the department; and
- administrative support services relating to finance, personnel, distribution, and maintenance for the department and members of the Maryland General Assembly.

As part of DLS, OLA is a component of the Legislative Branch of State government and the office audits State agencies in the Executive and Judicial branches and other entities as requested by the General Assembly. As required by statute, the office reports to the Joint Audit Committee of the General Assembly and is responsible for:

- performing fiscal compliance audits of State agencies to evaluate fiscal operations and determine compliance with laws and regulations;
- conducting performance audits to evaluate whether a State agency or program is operating in an economic, efficient and effective manner;
- conducting performance audits of the financial management practices of local school systems;
- operating a fraud hotline for reporting fraud, waste and abuse of State resources;
- monitoring the financial reporting practices and financial condition of local governments in Maryland; and
- conducting special reviews and investigations requested by the Joint Audit Committee.

Maryland-National Capital Park and Planning Commission

M-NCPPC is a bi-county agency serving Montgomery and Prince George's counties that was empowered by the State in 1927 to acquire and administer a regional system of parks within the Maryland-Washington Metropolitan District and administer a general plan for the physical development of the area. In 1970, M-NCPPC became responsible for managing the Prince George's County public recreation program.

M-NCPPC has 10 members with 5 members each from Montgomery and Prince George's counties, each with four-year, staggered terms. Terms of office for members begin on June 15 of the year in which the appointment was made.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Maryland-National Capital Park and Planning Commission, Montgomery and Prince George's counties, Department of Natural Resources, Judiciary (Administrative Office of the Courts), Department of Legislative Services – Office of Legislative Audits, Department of Legislative Services

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