

SENATE BILL 394

L2

7lr1512
CF HB 243

By: **Senator Waugh**

Introduced and read first time: January 27, 2017

Assigned to: Education, Health, and Environmental Affairs

Committee Report: Favorable

Senate action: Adopted

Read second time: February 28, 2017

CHAPTER _____

1 AN ACT concerning

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

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

7 BY repealing

8 The Public Local Laws of St. Mary's County

9 Section 8–1, 8–2, and 8–4 and the chapter “Chapter 8. Auditor”

10 Article 19 – Public Local Laws of Maryland

11 (2007 Edition and March 2015 Supplement, as amended)

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

14 **Article 19 – St. Mary's County**

15 [Chapter 8.

16 Auditor.]

17 [8–1.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

13 [8-2.

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

33 [8-4.

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

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