

By: Senator Miller

Requested: November 15, 1995

Introduced and read first time: January 10, 1996

Assigned to: Economic and Environmental Affairs and Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Education - School System Performance Audit**

3 FOR the purpose of requiring the Maryland State Department of Education to contract
4 for a performance audit of a county school system at the request of the county
5 governing body under certain circumstances; defining a certain term; providing that
6 the cost of the performance audit shall be shared equally between the county
7 governing body and the county school board; and generally relating to performance
8 audits of county school systems.

9 BY adding to
10 Article - Education
11 Section 5-108.1
12 Annotated Code of Maryland
13 (1992 Replacement Volume and 1995 Supplement)

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

16 **Article - Education**

17 5-108.1.

18 (A) IN THIS SECTION, "PERFORMANCE AUDIT" MEANS AN ASSESSMENT OF AN
19 ENTITY'S OR PROGRAM'S PRACTICES TO DETERMINE WHETHER THE ENTITY OR
20 PROGRAM IS OPERATING ECONOMICALLY AND EFFICIENTLY AND WHETHER
21 CORRECTIVE ACTIONS FOR IMPROVING ITS PERFORMANCE ARE APPROPRIATE.

22 (B) IN THE ABSENCE OF AN AGREEMENT BETWEEN A COUNTY GOVERNING
23 BODY AND A COUNTY SCHOOL BOARD, THE DEPARTMENT AT THE REQUEST OF THE
24 COUNTY GOVERNING BODY SHALL CONTRACT FOR A PERFORMANCE AUDIT OF THE
25 COUNTY PUBLIC SCHOOL SYSTEM TO ADDRESS THE ISSUES RAISED IN THE
26 COUNTY'S REQUEST.

27 (C) THE DEPARTMENT SHALL MAKE REASONABLE EFFORTS TO ENSURE
28 THAT A PERFORMANCE AUDIT UNDER THIS SECTION IS COMPLETED AND THE
29 RESULTS OF THE AUDIT ARE MADE AVAILABLE TO THE COUNTY BOARD IN TIME TO

SENATE BILL 4

2

1 BE CONSIDERED BY THE COUNTY BOARD IN THE PREPARATION OF ITS BUDGET FOR
2 THE NEXT FISCAL YEAR.

3 (D) THE COST OF A PERFORMANCE AUDIT UNDER THIS SECTION SHALL BE
4 SHARED EQUALLY BETWEEN THE COUNTY GOVERNING BODY AND THE COUNTY
5 BOARD.

6 (E) A PERFORMANCE AUDIT UNDER THIS SECTION:

7 (1) SHALL BE CONDUCTED IN ACCORDANCE WITH GENERALLY
8 ACCEPTED GOVERNMENT AUDITING STANDARDS; AND

9 (2) MAY NOT INCLUDE AN ASSESSMENT OR EVALUATION OF A COUNTY
10 BOARD'S EFFORTS TO MEET THE STANDARDS OF THE MARYLAND SCHOOL
11 PERFORMANCE PROGRAM.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
13 July 1, 1996.