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**By: Senator Haines (Carroll County Delegation)**

Introduced and read first time: February 2, 1996

Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 21, 1996

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Carroll County - Recipients of County Funds - Audit Requirement**

3 FOR the purpose of authorizing the Carroll County Commissioners to require an entity  
4 that receives County funds to submit to a performance audit or fiscal audit;  
5 exempting a municipal corporation from the applicability of this Act; defining a  
6 certain term; and generally relating to an audit requirement for recipients of County  
7 funds in Carroll County.

8 BY adding to  
9 The Public Local Laws of Carroll County  
10 Section 3-82  
11 Article 7 - Public Local Laws of Maryland  
12 (1976 Edition and 1995 Supplement, as amended)

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

15 **Article 7 - Carroll County**

16 3-82.

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

21 ~~(A)~~ (B) THIS SECTION DOES NOT APPLY TO A MUNICIPAL CORPORATION  
22 THAT RECEIVES COUNTY FUNDS.

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1           ~~(B)~~ (C) THE COUNTY COMMISSIONERS MAY REQUIRE AN ENTITY THAT  
2 RECEIVES COUNTY FUNDS TO SUBMIT TO A PERFORMANCE AUDIT OR FISCAL  
3 AUDIT.

4           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
5 October 1, 1996.