

Department of Fiscal Services  
Maryland General Assembly

FISCAL NOTE

House Bill 219 (Delegate Slade)  
(Chairman, Joint Budget and Audit Committee)

Appropriations

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**General Assembly - Department of Fiscal Services - Office of Legislative Audits**

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This bill requires the Office of Legislative Audits to audit each unit of State government, except the legislative branch, at least once every three years, and clarifies procedures and practices of the office.

This bill is effective July 1, 1996.

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**Fiscal Summary**

**State Effect:** Minimal general fund expenditure reduction, as discussed below.

**Local Effect:** None.

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**Fiscal Analysis**

**State Effect:** The office is currently required to audit each unit of the executive and judicial branches once every two years. The office currently conducts fiscal/compliance audits of over 200 State units. Under this bill, the Legislative Auditor must audit each unit at least every three years, but can audit more frequently. Most agencies will still be audited on a biennial basis. While the number of audits carried out may decline slightly, resources will be reallocated to allow for greater scrutiny of high risk and/or large State agencies. A minimal savings on staff expenditures may result.

The remainder of the changes update current law to conform with current practice.

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**Information Source(s):** Department of Fiscal Services (Office of the Legislative Audits),  
Department of Fiscal Services

**Fiscal Note History:** First Reader - January 29, 1996

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