

HOUSE BILL 121

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P5

2004 Regular Session  
4r1329  
CF 4r0620

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By: **Delegate Mitchell (Chairman, Joint Audit Committee)**

Introduced and read first time: January 16, 2004

Assigned to: Health and Government Operations

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A BILL ENTITLED

1 AN ACT concerning

2 **General Assembly - Department of Legislative Services - Office of**  
3 **Legislative Audits - Audit Requirements**

4 FOR the purpose of altering the audit period of the Maryland Agricultural Land  
5 Preservation Fund audit conducted by the Office of Legislative Audits;  
6 authorizing the Office of Legislative Audits to conduct an audit of certain  
7 licensees in conjunction with the legislative audit of the State Racing  
8 Commission; altering the audit period of the Physician Rehabilitation  
9 Committee audit conducted by the Office of Legislative Audits; repealing certain  
10 provisions of law related to the Office of Legislative Audits' review of audit  
11 reports of local boards of education and local library boards; making certain  
12 technical changes; and generally relating to the Office of Legislative Audits of  
13 the General Assembly.

14 BY repealing and reenacting, with amendments,  
15 Article - Agriculture  
16 Section 2-505(g)  
17 Annotated Code of Maryland  
18 (1999 Replacement Volume and 2003 Supplement)

19 BY repealing and reenacting, with amendments,  
20 Article - Business Regulation  
21 Section 11-313(d)  
22 Annotated Code of Maryland  
23 (1998 Replacement Volume and 2003 Supplement)

24 BY repealing and reenacting, with amendments,  
25 Article - Health Occupations  
26 Section 14-402(g)  
27 Annotated Code of Maryland  
28 (2000 Replacement Volume and 2003 Supplement)

29 BY repealing and reenacting, without amendments,

1 Article - State Government  
2 Section 2-1220(a)(1) and (2)(i)  
3 Annotated Code of Maryland  
4 (1999 Replacement Volume and 2003 Supplement)

5 BY repealing and reenacting, with amendments,  
6 Article - State Government  
7 Section 2-1220(e)  
8 Annotated Code of Maryland  
9 (1999 Replacement Volume and 2003 Supplement)

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

12 **Article - Agriculture**

13 2-505.

14 (g) The [Fund shall be audited annually by the Legislative Auditor in the  
15 manner prescribed by law] OFFICE OF LEGISLATIVE AUDITS SHALL AUDIT THE  
16 ACCOUNTS AND TRANSACTIONS OF THE FUND AS PROVIDED UNDER § 2-1220 OF THE  
17 STATE GOVERNMENT ARTICLE.

18 **Article - Business Regulation**

19 11-313.

20 (d) [The] IN CONJUNCTION WITH THE LEGISLATIVE AUDIT OF THE STATE  
21 RACING COMMISSION, THE Office of Legislative Audits shall audit each licensee at  
22 least once every [2] 3 years in accordance with the provisions of §§ 2-1217 through  
23 2-1227 of the State Government Article.

24 **Article - Health Occupations**

25 14-402.

26 (g) The [Legislative Auditor] OFFICE OF LEGISLATIVE AUDITS shall [every 2  
27 years] audit the accounts and transactions of the Physician Rehabilitation  
28 Committee as provided in § 2-1220 of the State Government Article.

29 **Article - State Government**

30 2-1220.

31 (a) (1) In this subsection, "unit" includes each State department, agency,  
32 unit, and program, including each clerk of court and each register of wills.

1                   (2)     (i)     At least once every 3 years, the Office of Legislative Audits shall  
2 conduct a fiscal/compliance audit of each unit of the State government, except for  
3 units in the Legislative Branch.

4                   (e)     (1)     The Office of Legislative Audits shall review any audit report  
5 prepared under the authority of:

6                                 (i)     Article 19, § 40 of the Code, with respect to a county, municipal  
7 corporation, or taxing district; OR

8                                 (ii)    § 16-315 of the Education Article, with respect to a community  
9 college[;

10                                (iii)   § 5-109 of the Education Article, with respect to a board of  
11 education; or

12                                (iv)   § 23-405 of the Education Article with respect to a library  
13 board].

14                   (2)     The results of any review made by the Office of Legislative Audits  
15 under paragraph (1) of this subsection shall be reported as provided in § 2-1224 of  
16 this subtitle.

17     SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
18 October 1, 2004.