

HOUSE BILL 121

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P5

2004 Regular Session
4r1329
CF 4r0620

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

Introduced and read first time: January 16, 2004

Assigned to: Health and Government Operations

Reassigned: Appropriations, January 26, 2004

Committee Report: Favorable

House action: Adopted

Read second time: February 20, 2004

CHAPTER _____

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)

1 BY repealing and reenacting, with amendments,
2 Article - Health Occupations
3 Section 14-402(g)
4 Annotated Code of Maryland
5 (2000 Replacement Volume and 2003 Supplement)

6 BY repealing and reenacting, without amendments,
7 Article - State Government
8 Section 2-1220(a)(1) and (2)(i)
9 Annotated Code of Maryland
10 (1999 Replacement Volume and 2003 Supplement)

11 BY repealing and reenacting, with amendments,
12 Article - State Government
13 Section 2-1220(e)
14 Annotated Code of Maryland
15 (1999 Replacement Volume and 2003 Supplement)

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

18 **Article - Agriculture**

19 2-505.

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

24 **Article - Business Regulation**

25 11-313.

26 (d) [The] IN CONJUNCTION WITH THE LEGISLATIVE AUDIT OF THE STATE
27 RACING COMMISSION, THE Office of Legislative Audits shall audit each licensee at
28 least once every [2] 3 years in accordance with the provisions of §§ 2-1217 through
29 2-1227 of the State Government Article.

30 **Article - Health Occupations**

31 14-402.

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

1

Article - State Government

2 2-1220.

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

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

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

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

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

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

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

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

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