

SENATE BILL 144

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P5

2004 Regular Session
4r0620
CF 4r1329

By: **Senator McFadden (Chairman, Joint Audit Committee) and Senators**

Astle, Hafer, Hogan, Kramer, Lawlah, and Stoltzfus

Introduced and read first time: January 23, 2004

Assigned to: Education, Health, and Environmental Affairs

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)

1 BY repealing and reenacting, without amendments,
2 Article - State Government
3 Section 2-1220(a)(1) and (2)(i)
4 Annotated Code of Maryland
5 (1999 Replacement Volume and 2003 Supplement)

6 BY repealing and reenacting, with amendments,
7 Article - State Government
8 Section 2-1220(e)
9 Annotated Code of Maryland
10 (1999 Replacement Volume and 2003 Supplement)

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

13 **Article - Agriculture**

14 2-505.

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

19 **Article - Business Regulation**

20 11-313.

21 (d) [The] IN CONJUNCTION WITH THE LEGISLATIVE AUDIT OF THE STATE
22 RACING COMMISSION, THE Office of Legislative Audits shall audit each licensee at
23 least once every [2] 3 years in accordance with the provisions of §§ 2-1217 through
24 2-1227 of the State Government Article.

25 **Article - Health Occupations**

26 14-402.

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

30 **Article - State Government**

31 2-1220.

32 (a) (1) In this subsection, "unit" includes each State department, agency,
33 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.