

**Department of Legislative Services**  
Maryland General Assembly  
2008 Session

**FISCAL AND POLICY NOTE**

House Bill 634

(Washington County Delegation)

Economic Matters

Education, Health, and Environmental  
Affairs

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**Washington County - Board of License Commissioners - Annual Audit**

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This bill requires the Washington County Board of License Commissioners to have an independent audit completed by a certified public accounting firm. The firm must conduct the audit to express an opinion on the fair presentation of the financial statements of the board.

By November 1, of each fiscal year, the firm must provide copies of the audit report to board members and to the senators and delegates who constitute the Washington County Delegation to the Maryland General Assembly.

The bill takes effect July 1, 2008.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Washington County expenditures could increase by at least \$1,200 annually to conduct an annual audit of the board of license commissioners. Revenues would not be affected.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** The Washington County Board of License Commissioners is not required to complete an annual audit.

**Background:** The Washington County Board of License Commissioners engaged a certified public accounting firm to complete an audit for fiscal 2007. The report was completed in July 2007 at a cost of \$1,200. The county advised that an audit was not performed in several prior fiscal years.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Washington County, Department of Legislative Services

**Fiscal Note History:** First Reader - February 14, 2008  
ncs/hlb

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