

HOUSE BILL 368

O1

01r0055

By: **Chair, Appropriations Committee (By Request – Departmental – Human Resources)**

Introduced and read first time: January 28, 2010

Assigned to: Appropriations

A BILL ENTITLED

1 AN ACT concerning

2 **Human Services – Local Departments of Social Services – Audits**

3 FOR the purpose of altering the frequency of financial and compliance audits of the
4 local departments of social services; specifying that the Office of the Inspector
5 General in the Department of Human Resources is required to conduct the
6 audits; and generally relating to audits of the local departments.

7 BY repealing and reenacting, with amendments,
8 Article – Human Services
9 Section 3–602
10 Annotated Code of Maryland
11 (2007 Volume and 2009 Supplement)

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

14 **Article – Human Services**

15 3–602.

16 (a) At least once every [2] 3 years, the **OFFICE OF THE INSPECTOR**
17 **GENERAL IN THE** Department shall:

18 (1) conduct or contract for a financial and compliance audit of each
19 local department; and

20 (2) prepare a written report of the audit findings.

21 (b) The audit shall comply with the auditing standards issued by the
22 Institute of Internal Auditors.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1 (c) The written report of the audit findings shall be distributed to:
- 2 (1) the local board; and
- 3 (2) the local governing authority.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 October 1, 2010.