

Chapter 147

(House Bill 368)

AN ACT concerning

Human Services – Local Departments of Social Services – Audits

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

BY repealing and reenacting, with amendments,

Article – Human Services

Section 3–602

Annotated Code of Maryland

(2007 Volume and 2009 Supplement)

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

Article – Human Services

3–602.

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

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

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

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

(c) The written report of the audit findings shall be distributed to:

(1) the local board; and

(2) the local governing authority.

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

Approved by the Governor, April 13, 2010.