

HOUSE BILL 1298

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2lr2973

By: **Delegate Fisher**

Introduced and read first time: February 15, 2012

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Education – Calvert County Board of Education – Annual Audit**

3 FOR the purpose of requiring the Calvert County Board of Education to report to
4 certain recipients the results of a certain audit of its financial transactions and
5 accounts within a certain number of months after the close of the fiscal year for
6 the Calvert County Board of Education; and generally relating to the reporting
7 of the results of the annual audit of the Calvert County Board of Education.

8 BY repealing and reenacting, with amendments,
9 Article – Education
10 Section 5–109
11 Annotated Code of Maryland
12 (2008 Replacement Volume and 2011 Supplement)

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

15 **Article – Education**

16 5–109.

17 (a) (1) Each county board shall provide for an annual audit of its financial
18 transactions and accounts.

19 (2) At the request of the Department, a county board shall conduct an
20 audit under § 5–203 of this title.

21 (b) (1) The audit shall be made by a certified public accountant or a
22 partnership of certified public accountants who are:

23 (i) Licensed by the State Board of Public Accountancy; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) Approved by the State Superintendent.

2 (2) The audit shall be made in accordance with the standards and
3 regulations adopted by the State Board.

4 (c) (1) The results of the audit, including the letter of recommendation
5 submitted by the auditor, are a matter of public record.

6 (2) **[The] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS**
7 **SUBSECTION, THE** results shall be reported within 3 months after the close of the
8 fiscal year for the county board on the form and in the manner required by the State
9 Board to:

10 (i) The State Superintendent;

11 (ii) The county fiscal authority;

12 (iii) The Joint Audit Committee of the General Assembly;

13 (iv) The Senate Budget and Taxation Committee;

14 (v) The Senate Education, Health, and Environmental Affairs
15 Committee;

16 (vi) The House Appropriations Committee; and

17 (vii) The House Committee on Ways and Means.

18 **(3) IN CALVERT COUNTY, THE RESULTS SHALL BE REPORTED**
19 **WITHIN 5 MONTHS AFTER THE CLOSE OF THE FISCAL YEAR FOR THE COUNTY**
20 **BOARD ON THE FORM AND IN THE MANNER REQUIRED BY THE STATE BOARD TO**
21 **THE RECIPIENTS SPECIFIED IN PARAGRAPH (2) OF THIS SUBSECTION.**

22 (d) In addition to the audit required by this section, the county
23 commissioners or county council may conduct an audit using auditors employed by the
24 county.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 July 1, 2012.