

**Department of Legislative Services**  
Maryland General Assembly  
2012 Session

**FISCAL AND POLICY NOTE**

Senate Bill 617 (Senator Jennings)  
Budget and Taxation

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**Legislative Audits - Reports - Electronic Access**

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This bill requires specified audits, reports, and schedules to be uploaded to the official government website of the related unit of State government within specified timeframes. The information must be uploaded in a format accessible for viewing and printing by the public.

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**Fiscal Summary**

**State Effect:** The bill's requirements can be handled with existing budgeted resources.

**Local Effect:** None.

**Small Business Effect:** None.

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**Analysis**

**Current Law/Bill Summary:** The Office of Legislative Audits (OLA), a unit within the Department of Legislative Services (DLS), is required to conduct fiscal/compliance audits of each unit of State government, except the Legislative Branch, at least every three years. Performance audits or financial statement audits must be conducted when authorized by the Legislative Auditor, when directed by the Joint Audit Committee or the Executive Director of Legislative Services, or when otherwise required by law. Copies of the reports are provided to the Joint Audit Committee, the Executive Director of Legislative Services, the unit or body that is the subject of the report, and the Office of the Attorney General. A "unit" includes each State department, agency, unit, and program, including each clerk of court and each register of wills.

After the expiration of any period that the Joint Audit Committee specifies, a report of the Legislative Auditor is available to the public under statutory provisions relating to open access to public records. This bill establishes that within 30 days after the audit or any other related report is made public, the audit or report must be uploaded to the unit's official government website.

Within nine months of the most recent audit report, any unit with five or more repeat audit findings must report to OLA for each finding in that audit report: (1) the corrective actions taken; or (2) a schedule for when specific corrective action will be implemented. This bill requires the unit to upload the report and schedule to its official government website within 30 days of making the report or schedule.

Each unit required to report to OLA as specified above must continue to report on a quarterly basis after the initial report until the actions reported by the agency indicate that satisfactory progress has been made to address all findings. This bill requires each required report to be uploaded to the official government website within 30 days.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Maryland Department of Agriculture; Department of Business and Economic Development; Department of Budget and Management; Department of Human Resources; Department of Natural Resources; Maryland Department of the Environment; Department of General Services; Department of Housing and Community Development; Department of Disabilities; Department of Juvenile Services; Department of Labor, Licensing, and Regulation; Department of State Police; Department of Public Safety and Correctional Services; Maryland Department of Transportation; Department Legislative Services (Office of Legislative Audits)

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ncs/lgc

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