

**HB0792/879238/1**

BY: Budget and Taxation Committee

AMENDMENTS TO HOUSE BILL 792  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 9, after the semicolon insert “authorizing the employees and authorized representatives of the Office of Legislative Audits to have access to certain records for a certain purpose; exempting certain audit reports from the requirement that the Legislative Auditor send copies of audit reports to certain individuals; requiring certain audit reports to be sent to certain persons;”; in line 13, after “2-1220(f)” insert “, 2-1223(a), and 2-1224(a), (d), and (e)”; and after line 15, insert:

“BY repealing and reenacting, without amendments,

Article - State Government

Section 2-1224(b) and (c)

Annotated Code of Maryland

(2014 Replacement Volume and 2016 Supplement)”.

AMENDMENT NO. 2

On page 2, after line 13, insert:

“2-1223.

(a) (1) Except as prohibited by the federal Internal Revenue Code, during an examination, the employees or authorized representatives of the Office of Legislative Audits shall have access to and may inspect the records, including those that are confidential by law, of any unit of the State government or of a person or other body receiving State funds, with respect to any matter under the jurisdiction of the Office of Legislative Audits.

(Over)

**HB0792/879238/1 Budget and Taxation Committee**  
**Amendments to HB 792**  
**Page 2 of 5**

(2) In conjunction with an examination authorized under this subtitle, the access required by paragraph (1) of this subsection shall include the records of contractors and subcontractors that perform work under State contracts.

(3) The employees or authorized representatives of the Office of Legislative Audits shall have access to and may inspect the records, including those that are confidential by law, of:

(i) any local school system to perform the audits authorized under § 2-1220 of this subtitle or in accordance with a request for information as provided in § 5-114(d) of the Education Article; [and]

(ii) the Board of Liquor License Commissioners for Baltimore City to perform the audits authorized under [~~§ 2-1220(f)~~] **§ 2-1220(F)(1)** of this subtitle; AND

**(iii) THE BOARD OF LICENSE COMMISSIONERS FOR A COUNTY OR FOR THE CITY OF ANNAPOLIS TO PERFORM THE AUDITS AUTHORIZED UNDER § 2-1220(F)(2) OF THIS SUBTITLE.**

2-1224.

(a) In this section, “unit” includes:

(1) the Board of Liquor License Commissioners for Baltimore City; AND

(2) **THE BOARD OF LICENSE COMMISSIONERS FOR A COUNTY OR FOR THE CITY OF ANNAPOLIS SUBJECT TO AN AUDIT UNDER § 2-1220(F)(2) OF THIS SUBTITLE.**

**HB0792/879238/1 Budget and Taxation Committee**  
**Amendments to HB 792**  
**Page 3 of 5**

(b) Except with the written approval of the Legislative Auditor, an employee or authorized representative of the Office of Legislative Audits shall submit any report of findings only to the Legislative Auditor.

(c) (1) On the completion of each examination, the Legislative Auditor shall submit a full and detailed report to the Joint Audit Committee.

(2) A report shall include:

(i) the findings;

(ii) any appropriate recommendations for changes in record keeping or in other conduct of the unit or body that is the subject of the report; and

(iii) any response of that unit or body, subject to procedures approved by the Joint Audit Committee.

(d) The Legislative Auditor shall send a copy of the report to:

(1) the President of the Senate and the Speaker of the House of Delegates;

(2) the Chairmen of the Senate Budget and Taxation and House Appropriations Committees;

(3) members of the General Assembly, subject to § 2-1246 of this subtitle;

(4) the Governor, unless the report is of the Board of Liquor License Commissioners for Baltimore City OR THE BOARD OF LICENSE COMMISSIONERS FOR A COUNTY OR FOR THE CITY OF ANNAPOLIS SUBJECT TO AN AUDIT UNDER § 2-1220(F)(2) OF THIS SUBTITLE;

(Over)

**HB0792/879238/1 Budget and Taxation Committee**  
**Amendments to HB 792**  
**Page 4 of 5**

(5) the Comptroller;

(6) the State Treasurer, unless the report is of the Board of Liquor License Commissioners for Baltimore City OR THE BOARD OF LICENSE COMMISSIONERS FOR A COUNTY OR FOR THE CITY OF ANNAPOLIS SUBJECT TO AN AUDIT UNDER § 2-1220(F)(2) OF THIS SUBTITLE;

(7) the Attorney General, unless the report is of the Board of Liquor License Commissioners for Baltimore City OR THE BOARD OF LICENSE COMMISSIONERS FOR A COUNTY OR FOR THE CITY OF ANNAPOLIS SUBJECT TO AN AUDIT UNDER § 2-1220(F)(2) OF THIS SUBTITLE;

(8) the unit or body that is the subject of the report;

(9) the Secretary of Budget and Management, unless the report is of the Board of Liquor License Commissioners for Baltimore City OR THE BOARD OF LICENSE COMMISSIONERS FOR A COUNTY OR FOR THE CITY OF ANNAPOLIS SUBJECT TO AN AUDIT UNDER § 2-1220(F)(2) OF THIS SUBTITLE;

(10) the Executive Director; and

(11) any other person whom the Joint Audit Committee specifies.

(e) In addition to the requirements of subsection (d) of this section, each report of:

(1) a local school system shall be distributed to the chair of the House Ways and Means Committee and the cochairs of the Joint Committee on the Management of Public Funds; [and]

**HB0792/879238/1 Budget and Taxation Committee**  
**Amendments to HB 792**  
**Page 5 of 5**

(2) the Board of Liquor License Commissioners for Baltimore City shall be distributed to the chair of the Baltimore City delegation and the chair of the Baltimore City senators; AND

**(3) THE BOARD OF LICENSE COMMISSIONERS FOR A COUNTY OR FOR THE CITY OF ANNAPOLIS SUBJECT TO AN AUDIT UNDER § 2-1220(F)(2) OF THIS SUBTITLE SHALL BE DISTRIBUTED TO:**

**(I) THE GOVERNING BODY, AS DEFINED IN § 1-101 OF THE LOCAL GOVERNMENT ARTICLE, OF THE COUNTY OR THE CITY OF ANNAPOLIS;**

**(II) THE CHAIR OF THE COUNTY'S HOUSE DELEGATION TO THE GENERAL ASSEMBLY; AND**

**(III) THE CHAIR OF THE COUNTY'S SENATE DELEGATION TO THE GENERAL ASSEMBLY."**