

SENATE BILL 301

P5

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CF HB 324

By: **Chair, Joint Audit Committee**

Introduced and read first time: January 22, 2020

Assigned to: Education, Health, and Environmental Affairs

A BILL ENTITLED

1 AN ACT concerning

2 **State Government – Office of Legislative Audits – Costs and Frequency of Audits**

3 FOR the purpose of repealing the requirement that the cost of the fiscal portion of
4 postaudit examinations of the Environmental Trust Fund be an operating cost of the
5 Environmental Trust Fund; repealing the requirement that the cost of the fiscal
6 portion of the audits of the 9–1–1 Trust Fund be paid from the 9–1–1 Trust Fund as
7 an administrative cost; repealing the requirement that the cost of the fiscal portion
8 of the postaudit examinations of the Universal Service Trust Fund be paid from the
9 Universal Service Trust Fund as an administrative cost; altering the frequency at
10 which the Office of Legislative Audits is required to conduct performance audits of
11 the Board of Liquor License Commissioners for Baltimore City and the Board of
12 Liquor License Commissioners for Prince George’s County; and generally relating to
13 audits performed by the Office of Legislative Audits.

14 BY repealing and reenacting, without amendments,
15 Article – Natural Resources
16 Section 3–302(a)(1)
17 Annotated Code of Maryland
18 (2018 Replacement Volume and 2019 Supplement)

19 BY repealing and reenacting, with amendments,
20 Article – Natural Resources
21 Section 3–302(e)
22 Annotated Code of Maryland
23 (2018 Replacement Volume and 2019 Supplement)

24 BY repealing and reenacting, with amendments,
25 Article – Public Safety
26 Section 1–309(f)
27 Annotated Code of Maryland
28 (2018 Replacement Volume and 2019 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 BY repealing and reenacting, with amendments,
2 Article – State Finance and Procurement
3 Section 3A–506(g)
4 Annotated Code of Maryland
5 (2015 Replacement Volume and 2019 Supplement)

6 BY repealing and reenacting, with amendments,
7 Article – State Government
8 Section 2–1220(f) and (g)
9 Annotated Code of Maryland
10 (2014 Replacement Volume and 2019 Supplement)

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

13 **Article – Natural Resources**

14 3–302.

15 (a) (1) There is an Environmental Trust Fund.

16 (e) The Legislative Auditor may conduct post audits of a fiscal and compliance
17 nature of the Fund and of the appropriations and expenditures made for the purposes of
18 this subtitle. [The cost of the fiscal portion of the post audit examinations shall be an
19 operating cost of the Fund.]

20 **Article – Public Safety**

21 1–309.

22 (f) [(1)] The Legislative Auditor may conduct fiscal/compliance audits of the
23 9–1–1 Trust Fund and of the appropriations and disbursements made for purposes of this
24 subtitle.

25 [(2)] The cost of the fiscal portion of the audits shall be paid from the 9–1–1
26 Trust Fund as an administrative cost.]

27 **Article – State Finance and Procurement**

28 3A–506.

29 (g) [(1)] The Legislative Auditor may conduct postaudits of a fiscal and
30 compliance nature of the Universal Service Trust Fund and the expenditures made for
31 purposes of § 3A–504(a) of this subtitle and §§ 3A–602(a) and 3A–702 of this title.

