

HOUSE BILL 272

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3lr1381

By: **Delegate Atterbeary**

Introduced and read first time: January 25, 2023

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Public School Systems – Performance Audits – Office of the Inspector General**
3 **for Education**

4 FOR the purpose of requiring, in the absence of a certain agreement, the State Department
5 of Education, at the request of the Office of the Inspector General for Education, to
6 contract for a performance audit of a county public school system to address issues
7 raised in findings identified by the Office of the Inspector General for Education
8 through an investigation or investigative audit; and generally relating to
9 performance audits of county public school systems.

10 BY repealing and reenacting, with amendments,
11 Article – Education
12 Section 5–110
13 Annotated Code of Maryland
14 (2022 Replacement Volume)

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

17 **Article – Education**

18 5–110.

19 (a) In this section, “performance audit” means an assessment of an entity’s or
20 program’s practices to determine whether the entity or program is operating economically
21 and efficiently and whether corrective actions for improving its performance are
22 appropriate.

23 (b) In the absence of an agreement between a county governing body and a county
24 school board, the Department, at the request of the county governing body **OR THE OFFICE**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **OF THE INSPECTOR GENERAL FOR EDUCATION**, shall contract for a performance audit
2 of the county public school system to address the issues raised in [the]:

3 (1) **THE** county's request; **OR**

4 (2) **THE FINDINGS IDENTIFIED BY THE OFFICE OF THE INSPECTOR**
5 **GENERAL FOR EDUCATION THROUGH AN INVESTIGATION OR INVESTIGATIVE AUDIT**
6 **CONDUCTED IN ACCORDANCE WITH TITLE 9.10 OF THIS ARTICLE.**

7 (c) The Department shall make reasonable efforts to ensure that a performance
8 audit under this section is completed and the results of the audit are made available to the
9 county board in time to be considered by the county board in the preparation of its budget
10 for the next fiscal year.

11 (d) The cost of a performance audit under this section shall be shared equally
12 between the county governing body and the county board.

13 (e) A performance audit for which the Department contracted under subsection
14 (b) of this section:

15 (1) Shall be conducted in accordance with generally accepted government
16 auditing standards; and

17 (2) May not include an assessment or evaluation of a county board's efforts
18 to meet the standards of the Maryland School Performance Program.

19 (f) Nothing in this section prevents a county governing body and a county school
20 board from making an agreement to perform or contract for a performance audit of school
21 board functions, including an agreement involving the scope of the performance audit or
22 the responsibility for the funding of the performance audit.

23 **SECTION 2. AND BE IT FURTHER ENACTED**, That this Act shall take effect July
24 1, 2023.