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Joint Committee on Ending Homelessness

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Joint Committee on Fair Practices and
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Support SB 301: Office of Legislative Audits - Cost and Frequency of Audits

What SB 301 Does:

- Would remove requirements that the costs of the fiscal portion of audits of the Environmental Trust Fund, 9-1-1 Trust Fund, and Universal Service Fund be paid from the funds
- Alters the frequency at which the Office of Legislative Audits (OLA) must conduct performance audits of the Board of Liquor License Commissioners for Baltimore City from **4 to 6 years**
- Alters the frequency at which OLA must conduct performance audits of the Board of Liquor License Commissioners for Prince George's County from **3 to 6 years**

Why is SB 301 Needed?

- The three special funds in-question are outliers; OLA does not charge for state audits otherwise. Once this bill is passed, OLA will no longer bill any state agency for its audits.
- It is important for these trust funds to keep the money being used to conduct the audits for programmatic expenses. This programming includes efforts to modernize 911.
- This bill would also move two liquor boards' required audit cycles to every 6 years. This change is being made because every other local entity that OLA audits on a cycle is on a 6 year cycle.

Fiscal Impact and General Details:

- This bill would have a very minor fiscal cost
- SB 301 was requested by OLA
- OLA had talked to former chairs about this; they were on-board with it at the time