

to be borne by [said] THE subdivision. If the audit provided in this section [shall be] IS made by any certified public accountant or registered public accountant or the fiscal auditing committee of any county, incorporated city, town and taxing district or official auditor of any county or incorporated city, such certified public accountant or registered public accountant or fiscal auditing committee or official auditor of any county or incorporated city, as the case may be, shall report the results of his or their audit to the Legislative Auditor on such form or forms and in such manner as the Legislative Auditor may prescribe. This report shall be made to the Legislative Auditor within [one hundred and twenty] 120 days after the close of the fiscal year of the county, incorporated city or town and taxing district[. The Legislative Auditor shall on or before the first day of December in each year, and also at such other time or times as may be desirable], OR WITHIN SIX MONTHS OF THE CLOSE OF THE FISCAL YEAR OF A COUNTY, INCORPORATED CITY OR TOWN OR TAXING DISTRICT HAVING A POPULATION OF MORE THAN 500,000. EACH YEAR THE LEGISLATIVE AUDITOR SHALL make a full and detailed report in writing to the Comptroller and to the Director of the State Department of Fiscal Services of the result of the examination of the books, accounts, records and reports of each county, incorporated city or town and taxing district, together with such suggestions as he may think advisable to be made with respect to methods of bookkeeping, changes in the uniform system of municipal financial reporting and changes in the reports of [said] THE counties, incorporated cities or towns and taxing districts situated within this State. It shall also be the duty of the Legislative Auditor to report all violations by any county, incorporated city or town and taxing district of the requirement and provisions specified in the sections of this subtitle to the State Comptroller.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.

Approved April 29, 1977.

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CHAPTER 197

(Senate Bill 674)

AN ACT concerning

Chiropractor License Fee

FOR the purpose of ~~altering~~ providing for the minimum renewal license fees for chiropractors.