

- AND
- (II) ITS USE OF A UNIFORM SYSTEM OF ACCOUNTING;
  - (III) ITS SUBMISSION OF REPORTS.

(2) THE COMPTROLLER MAY WAIVE COMPLIANCE WITH A RECOMMENDATION OF THE LEGISLATIVE AUDITOR IF THE UNIT SATISFIES THE COMPTROLLER THAT THE RECOMMENDATION SHOULD NOT BE CARRIED OUT.

(3) THE COMPTROLLER SHALL REPORT TO THE JOINT BUDGET AND AUDIT COMMITTEE ON ACTIONS UNDER THIS SUBSECTION.

(4) A REPORT SHALL INCLUDE EACH REASON FOR WAIVING COMPLIANCE WITH A RECOMMENDATION OF THE LEGISLATIVE AUDITOR.

(C) ALL STATE OFFICES, OFFICERS, DEPARTMENTS, BOARDS, BUREAUS, COMMISSIONS, INSTITUTIONS, AND OTHER AGENCIES SHALL HAVE AS A UNIFORM FISCAL YEAR THE PERIOD DEFINED AS SUCH IN ARTICLE 81, §§ 2(20A) AND 29A OF THE CODE. THEY SHALL KEEP THEIR BOOKS, ACCOUNTS, STATEMENTS, AND REPORTS IN ACCORDANCE WITH THIS FISCAL YEAR.

REVISOR'S NOTE: Ch. \_\_\_\_\_, Acts of 1984, which enacted the State Government Article, also amended this section, to designate the former language as subsection (a) and to add subsections (b) and (c), which are derived without substantive change from former Art. 40, § 61B(e) and (f).

In subsection (a) of this section, the former reference to "the audit report recommendations ... under § 61B of Article 40" is deleted as unnecessary in light of the addition of subsection (b) of this section. Therefore, in subsection (a) of this section, the phrase "may direct" is substituted for the former reference "or upon his own initiation, ... shall direct".

Subsection (b) of this section is revised to enable the Comptroller expressly to "waive compliance with a recommendation", to clarify the apparent intent of the reference in former Art. 40, § 61B(e) to notice "of the reasons for not implementing the recommendations."

Subsection (b)(3) of this section is revised to refer to a "report", to clarify the former requirements to "advise" and "notify" the Joint Budget and Audit Committee of action under this section.

As to audit reports, see SG § 2-1219.