

Article - State Government

2-1219.

(C) WITH THE APPROVAL OF THE EXECUTIVE DIRECTOR, THE LEGISLATIVE AUDITOR SHALL APPOINT PROFESSIONAL STAFF TO CONDUCT AUDITS OF LOCAL SCHOOL SYSTEMS IN ACCORDANCE WITH § 2-1220(F) OF THIS SUBTITLE.

2-1220.

(e) (1) The Office of Legislative Audits shall review any audit report prepared under the authority of:

(i) Article 19, § 40 of the Code, with respect to a county, municipal corporation, or taxing district; OR

(ii) § 16-315 of the Education Article, with respect to a community college];

(iii) § 5-109 of the Education Article, with respect to a board of education; or

(iv) § 23-405 of the Education Article with respect to a library board].

(2) The results of any review made by the Office of Legislative Audits under paragraph (1) of this subsection shall be reported as provided in § 2-1224 of this subtitle.

(F) (1) ~~AT LEAST ONCE EVERY 3 YEARS BETWEEN JULY 1, 2004 AND JUNE 30, 2010, THE OFFICE OF LEGISLATIVE AUDITS SHALL CONDUCT A AUDITS AN AUDIT OF EACH LOCAL SCHOOL SYSTEM TO EVALUATE THE EFFECTIVENESS AND EFFICIENCY OF THE FINANCIAL MANAGEMENT AND FINANCIAL PRACTICES AUDIT OF EACH THE LOCAL SCHOOL SYSTEM TO REVIEW THE USE OF FUNDING PROVIDED IN ACCORDANCE WITH §§ 5-202 AND 5-205 THROUGH 5-210 OF THE EDUCATION ARTICLE.~~

~~(2) THE AUDIT SHALL INCLUDE A REVIEW OF:~~

~~(I) THE ADEQUACY OF THE LOCAL SCHOOL SYSTEM'S MASTER PLAN AND WHETHER THE MASTER PLAN CONTAINS SUFFICIENT DETAIL TO ALLOW A DETERMINATION THAT THE ADDITIONAL EDUCATION AID HAS BEEN USED BY THE LOCAL SCHOOL SYSTEM:~~

~~1. IN A MANNER CONSISTENT WITH THE MASTER PLAN; AND~~

~~2. FOR PURPOSES THAT WILL ACHIEVE IDENTIFIABLE AND MEASURABLE GOALS IN THE MASTER PLAN; AND~~

~~(II) THE USE OF THE ADDITIONAL STATE AID PROVIDED FOR EDUCATION AND THE EXTENT TO WHICH THE FUNDS HAVE BEEN USED TO PROVIDE IMPROVEMENT IN THE DIRECT EDUCATIONAL SERVICES AND PROGRAMS FOR STUDENTS IN THE LOCAL SCHOOL SYSTEM.~~

(2) THE AUDITS MAY BE PERFORMED CONCURRENTLY OR SEPARATELY.