

1 greater importance than the audit. The audit definitely
2 belongs in our new Constitution. It is a must and an
3 unquestioned necessity.

4 The Finance and Taxation Committee's recommenda-
5 tion advocates no formidable change in the general
6 policy of presentday auditing, no added financial outlay
7 or dreaded duplication of services. It makes possible a
8 constitutional mandate to audit all other branches of state
9 government. Our recommendation clears up the hazy provision
10 found in Article III, Section 24. It eliminates the
11 obstacles that have bogged down the General Assembly in
12 its efforts to do something real about an audit of the
13 state finances. It makes possible an audit of the
14 Executive and Judicial Branches by an agency not subject
15 to appointment or control of either.

16 At the present time, as provided by law in the
17 Code, Article 19, Section 29, the auditor appointed by
18 the Governor and working under the direction of the Comp-
19 troller, reports only to the Governor who appoints him
20 and to the Comptroller who controls him. The exception
21 is the University of Maryland. This audit, and this audit