

1 He can't verify the delivery of every bucket of paint
2 before a check is issued, this would take too long, but
3 what you do is try to place responsibility by getting
4 certifications from responsible people.

5 Then we have an internal audit function, which
6 is the follow-up of the pre-audit and this is checking the
7 procedures and controls and accounts to verify their
8 integrity, and it's to make sure that the signature which
9 says the paint came in means the paint actually did come
10 in and it is accounted for. I think the Comptroller's
11 Office must have a staff to verify the transactions, an
12 internal audit staff or else you cannot hold him responsible
13 for the integrity of the system.

14 Now, in my two years in Maryland, I have heard
15 frequent criticisms of the State for raising taxes when
16 there were substantial surpluses at the State level. It is
17 my understanding that the State uses substantially the same
18 system as we use in Montgomery County, that is, we fund
19 appropriations. It's a term that was new to me when I came
20 down here. What it means is you provide a tax dollar for
21 every dollar of appropriation, but the appropriation is the