

61, inclusive, of said Article 40 (1967 Supplement), title "General Assembly," subtitle "Department of Legislative Reference and Fiscal Research Bureau"; and to add new Sections 54 to 61-E to said Article 40 (1965 Replacement Volume and 1967 Supplement), to follow immediately after Section 53 thereof, and to be under the new subtitle "Department of Fiscal Services," repealing the present laws concerning the State Auditor and the State Fiscal Research Bureau, creating a Department of Fiscal Services, and providing generally for its organization, officers and employees, powers, duties, functions and operations, including the function of legislative post audit; changing the subtitle concerning the Department of Legislative Reference, and amending the provisions which provide for its relationship to the Fiscal Research Bureau; and expanding, revising and relating generally to legislative fiscal services, including budget analysis, research, legislative post audit, and other such functions in this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 29 to 34, inclusive, of Article 19 of the Annotated Code of Maryland (1966 Replacement Volume and 1967 Supplement), title "Comptroller," subtitle "State Auditor," be and they are hereby repealed.

SEC. 2. *And be it further enacted,* That Sections 40 and 41 of said Article 19 of the Code, subtitle "Uniform System of Accounts," be and they are hereby repealed and re-enacted, with amendments, to read as follows:

40. Annual audit; reports thereof.

Each county, incorporated city or town and taxing district situated within the State shall have its books, accounts, records and reports examined at least once during each fiscal year by the persons and for the purposes specified in this section. Said examination may be made by any one of the following persons or agencies at the election of the county, incorporated city or town and taxing district whose books, accounts and records are subject to audit: The [State] *Legislative Auditor* [], with the aid of the deputy State auditor and assistant State auditors [], an official auditor of any county or incorporated city; a certified public accountant or a registered public accountant; or the fiscal or auditing committee, of each such county, incorporated city or town and taxing district, provided that said official auditor, registered public accountant or fiscal or auditing committee shall be approved by the [State] *Legislative Auditor* for the purposes specified in this section. On such examination, inquiry shall be made into the methods, accuracy and legality of the accounts, records, files and reports of each county, incorporated city or town and taxing district situated within this State. Provided that the [State] *Legislative Auditor* shall have the power upon his own initiative to audit the books, records and reports of any county, incorporated city or town or taxing district; and provided further, that any county, incorporated city or town or taxing district may request the [State] *Legislative Auditor* to audit its books, records and reports, the costs of such examination to be borne by said subdivision. If the audit provided in this section shall be 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