

auditor of any county or incorporated city, such certified public accountant or registered public accountant or fiscal auditing committee or official auditor of any county or incorporated city, as the case may be, shall report the results of his or their audit to the [State] *Legislative Auditor* on such form or forms and in such manner as the [State] *Legislative Auditor* may prescribe. This report shall be made to the [State] *Legislative Auditor* within one hundred and twenty days after the close of the fiscal year of the county, incorporated city or town and taxing district. The [State] *Legislative Auditor* shall on or before the first day of December in each year, and also at such other time or times as may be desirable, make a full and detailed report in writing to the Comptroller and to the Director of the State [Fiscal Research Bureau] *Department of Fiscal Services* of the result of the examination of the books, accounts, records and reports of each county, incorporated city or town and taxing district, together with such suggestions as he may think advisable to be made with respect to methods of bookkeeping, changes in the uniform system of municipal financial reporting and changes in the reports of said counties, incorporated cities or towns and taxing districts situated within this State. It shall also be the duty of the [State] *Legislative Auditor* to report all violations by any county, incorporated city or town and taxing district of the requirement and provisions specified in the sections of this subtitle to the State Comptroller.

41. Expenses of examination of accounts and records of cities and towns.

If the [State] *Legislative Auditor* shall make the examination of the books, accounts, records and reports of the counties, incorporated cities or towns and taxing districts as provided in this subtitle, the expense incurred in making the examination shall be paid by the county, incorporated city or town and taxing district for which the examination has been made. As soon as is practical after such examination has been concluded, the [State] *Legislative Auditor* shall certify the total expense thereof to the proper official of each county, incorporated city or town and taxing district who shall thereafter issue his warrant for the payment of the same to the State Comptroller.

SEC. 3. *And be it further enacted*, That the subtitle "Department of Legislative Reference and Fiscal Research Bureau," in Article 40 of the Annotated Code of Maryland (1967 Supplement), title "General Assembly," be and the same is hereby amended to be "Department of Legislative Reference."

SEC. 4. *And be it further enacted*, That Sections 54 to 61, inclusive, of said Article 40 (1967 Supplement), title "General Assembly," subtitle "Department of Legislative Reference and Fiscal Research Bureau," be and they are hereby repealed.

SEC. 5. *And be it further enacted*, That new Sections 54 to 61-E, inclusive, be and they are hereby added 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," and to read as follows: