

SUPERINTENDENCE OF THE FISCAL AFFAIRS OF THE STATE

29.

BASED EITHER UPON THE AUDIT REPORT RECOMMENDATIONS MADE BY THE DIVISION OF AUDITS UNDER SECTION 61B OF ARTICLE 40 OF THIS CODE OR UPON HIS OWN INITIATIVE, THE COMPTROLLER SHALL DIRECT THE SEVERAL OFFICES AND AGENCIES TO ADOPT AND FOLLOW THE METHOD OF [CONDUCTING THEIR OFFICES AND AGENCIES,] KEEPING BOOKS AND ACCOUNTS, ADOPTING UNIFORM SYSTEMS OF ACCOUNTING, OR MAKING REPORTS, IN THE FORM THAT THE COMPTROLLER DEEMS PROPER AND ADVISABLE AND PRESCRIBES.

[[30.

ANY OFFICER OF ANY OFFICE OR AGENCY WHO KNOWINGLY FAILS OR REFUSES TO COMPLY WITH ANY ORDERS THE COMPTROLLER MAKES AND PRESCRIBES UNDER SECTION 29 OF THIS ARTICLE, OR WHO KNOWINGLY FAILS OR REFUSES TO COMPLY WITH ANY OTHER APPLICABLE PROVISIONS OF LAW, IS SUBJECT TO FINE NOT TO EXCEED FIVE HUNDRED DOLLARS (\$500) OR TO IMPRISONMENT FOR NOT MORE THAN SIX MONTHS, OR BOTH, FOR EACH OFFENSE.]]

SECTION 2. AND BE IT FURTHER ENACTED, That Section 61B(f) of Article 40 of the Annotated Code of Maryland (1971 Replacement Volume), title "General Assembly", sub-title "Department of Fiscal Services", sub-heading "Division of Audits", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

61B.

(F) [From time to time the Comptroller, on the basis of audit reports submitted to him, is hereby authorized to require the several offices and agencies of the State to comply with accounting directives issued by his office and recommendations made by the Legislative Auditor and the Joint Budget and Audit Committee.] THE COMPTROLLER, ON THE BASIS OF AUDIT REPORTS SUBMITTED TO THE JOINT BUDGET AND AUDIT COMMITTEE BY THE LEGISLATIVE AUDITOR, SHALL REQUIRE THE SEVERAL OFFICES AND AGENCIES OF THE STATE TO COMPLY WITH THE RECOMMENDATIONS MADE BY THE LEGISLATIVE AUDITOR WITH REGARD TO THE METHOD OF KEEPING BOOKS AND ACCOUNTS, ADOPTING UNIFORM SYSTEMS OF ACCOUNTING, OR MAKING REPORTS AND ADVISE THE COMMITTEE OF THE ACTION TAKEN. IF THE OFFICES OR AGENCIES ESTABLISH TO THE SATISFACTION OF THE COMPTROLLER THAT THE RECOMMENDATIONS SHOULD NOT BE IMPLEMENTED, THE COMPTROLLER SHALL NOTIFY THE COMMITTEE OF THE REASONS FOR NOT IMPLEMENTING THE RECOMMENDATIONS. [THE COMPTROLLER ALSO SHALL ADVISE THE COMMITTEE WHENEVER THE PENALTY PROVISIONS OF SECTION 30 OF ARTICLE 19 HAVE BEEN INVOKED AGAINST ANY OFFICER OF ANY OFFICE OR AGENCY.]

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1973.