

## Uniform System of Accounts - Audit Reports

FOR the purpose of extending the time period within which certain local jurisdictions are required to submit audit reports to the Legislative Auditor; eliminating the fixed date on which the Legislative Auditor is to make his annual report on the results of local audits; and providing that the Legislative Auditor shall report on the results of local audits each year.

BY repealing and reenacting, with amendments,

Article 19 - Comptroller  
Section 40  
Annotated Code of Maryland  
(1973 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 40 of Article 19 - Comptroller, of the Annotated Code of Maryland (1973 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

## Article 19 - Comptroller

40.

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 Legislative Auditor, 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] THE official auditor, registered public accountant or fiscal or auditing committee shall be approved by the 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] THE Legislative Auditor [shall have] HAS 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]. ANY county, incorporated city or town or taxing district may request the Legislative Auditor to audit its books, records and reports, the costs of [such] THE examination