

AUTHORITY ON THE FORM AND IN THE MANNER REQUIRED BY THE STATE BOARD.

(D) ADDITIONAL AUDIT.

IN ADDITION TO THE AUDIT REQUIRED BY THIS SECTION, THE COUNTY ~~GOVERNING BODY~~ COMMISSIONERS OR COUNTY COUNCIL MAY CONDUCT AN AUDIT USING AUDITORS EMPLOYED BY THE COUNTY.

REVISOR'S NOTE: This section presently appears as Art. 77, §118.

The only changes are in style.

5-109. REPORTS.

(A) REPORTS — GENERALLY.

(1) EACH COUNTY BOARD SHALL MAKE THE REPORTS REQUIRED BY THE STATE BOARD AND BY THE STATE SUPERINTENDENT.

(2) THE REPORTS SHALL BE MADE AT THE TIME, INCLUDE THE ITEMS, AND BE ON THE FORMS REQUIRED BY THE STATE BOARD AND BY THE STATE SUPERINTENDENT.

(B) ANNUAL REPORT.

(1) EACH COUNTY BOARD SHALL PREPARE, PUBLISH, AND MAKE AVAILABLE TO INTERESTED PARTIES AN ANNUAL REPORT ON THE CONDITION, CURRENT ACCOMPLISHMENTS, AND NEEDS FOR IMPROVEMENT OF THE SCHOOLS AS WELL AS A STATEMENT OF THE BUSINESS AND FINANCIAL TRANSACTIONS OF THE COUNTY BOARD.

(2) THIS REPORT SHALL BE PUBLISHED BEFORE THE END OF THE CALENDAR YEAR.

(C) UNIFORM METHOD FOR FINANCIAL REPORTS.

THE PUBLIC SCHOOLS OF EACH COUNTY SHALL USE A UNIFORM METHOD, AS REQUIRED BY THE COUNTY SUPERINTENDENT, FOR REPORTING THE RECEIPTS, EXPENDITURES, AND BALANCES OF THE OPERATIONS AND ACTIVITIES CONDUCTED BY THE PUBLIC SCHOOLS.

REVISOR'S NOTE: This section presently appears as Art. 77, §§ 120 and 121.

In subsection (a) (1) of this section, the reference to the "Board of School Commissioners of the City of Baltimore" is deleted as unnecessary in light of the definition of "county board" in §1-101 of this article.

The only other changes are in style.

As to the requirement in subsection (b) of this section that the county board prepare an annual report, §4-205(e) (2) (ii) of this article requires this same report to be prepared by the county