

EDUCATION, THE BOARD IS ~~AUTHORIZED TO MAY~~ DIRECT THE STATE COMPTROLLER TO WITHHOLD AID PAYMENTS DUE A COLLEGE UNDER THIS ARTICLE UPON FAILURE OF THAT COLLEGE TO IMPLEMENT ANY AUDIT RECOMMENDATION THE BOARD DEEMS APPROPRIATE.

~~(C)~~ (D) THE LEGISLATIVE AUDITOR MAY UPON HIS OWN INITIATIVE PERFORM THE REQUIRED ANNUAL AUDITS. HOWEVER, NOTIFICATION OF SUCH INTENT MUST BE GIVEN TO EACH AFFECTED COMMUNITY COLLEGE BEFORE THE START OF THE FISCAL YEAR TO BE AUDITED. ~~AN ANNUAL AUDIT BY THE LEGISLATIVE AUDITOR MAY NOT BE DUPLICATED BY ANY OTHER INDEPENDENT AUDIT OF A COMMUNITY COLLEGE.~~

~~(D)~~ (E) THE LEGISLATIVE AUDITOR MAY BE DIRECTED TO UNDERTAKE ~~ANNUAL OR~~ SPECIAL AUDITS OF ANY COMMUNITY COLLEGE BY THE JOINT BUDGET AND AUDIT COMMITTEE AT STATE EXPENSE.

~~(E)~~ (F) AN AUDIT PERFORMED BY AN OFFICIAL AUDITOR OF ANY COUNTY OR BALTIMORE CITY APPROVED ~~BY THE LEGISLATIVE AUDITOR BY THE STATE BOARD FOR COMMUNITY COLLEGES WITH THE CONCURRENCE OF THE LEGISLATIVE AUDITOR~~ SHALL SATISFY THE ANNUAL AUDIT REQUIREMENT IF IT OTHERWISE MEETS THE REQUIREMENTS OF THIS SECTION.

~~(F)~~ (G) THE COST OF THE ANNUAL AUDIT REQUIRED BY THIS SECTION IS THE RESPONSIBILITY OF THE COMMUNITY COLLEGE.

~~(G)~~ (H) EACH YEAR THE LEGISLATIVE AUDITOR SHALL SUBMIT A REPORT TO THE JOINT BUDGET AND AUDIT COMMITTEE, THE STATE BOARD FOR COMMUNITY COLLEGES, AND THE DIRECTOR OF THE STATE DEPARTMENT OF FISCAL SERVICES, ON THE RESULTS OF THE ANNUAL AND SPECIAL COMMUNITY COLLEGE AUDITS.

(I) NOTHING CONTAINED IN THIS SECTION MAY BE CONSTRUED TO PROHIBIT A PERIODIC OR SPECIAL AUDIT BY AN OFFICIAL AUDITOR OF ANY COUNTY PROVIDING FUNDS FOR A COMMUNITY COLLEGE.

~~(H) ANY COMMUNITY COLLEGE OFFICIAL OR EMPLOYEE WHO KNOWINGLY OR WILLFULLY PROVIDES INCORRECT FINANCIAL, STATISTICAL, OR ENROLLMENT DATA TO THE STATE BOARD FOR COMMUNITY COLLEGES IS SUBJECT TO A FINE NOT TO EXCEED \$5,000 OR IMPRISONMENT NOT TO EXCEED 5 YEARS, OR BOTH.~~

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 16, 1978.

CHAPTER 643

(House Bill 1029)

AN ACT concerning