

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Code of Public Local Laws of Maryland be repealed, amended, or enacted to read as follows:

Article 11 - Frederick County

2-7-67.

[The board of county commissioners shall, as soon as practicable after entering upon the discharge of their duties, prepare and set up a system of bookkeeping or accounts, to be on an accrual basis method of accounting, such as will not be in conflict with the authority granted any other state department having control or supervision over the records in the offices of the board of county commissioners, the county treasurer, county board of education, county roads board and sheriff. After the system of bookkeeping or accounts has been so set up, it shall be mandatory upon the clerk of the board of county commissioners, the county treasurer, the county board of education, the county roads board and the sheriff to keep and maintain the books and accounts of their respective offices in accordance with such system. All accounts or claims against the county or any officer or agency of the county, unpaid and outstanding on June thirtieth of any fiscal year, shall be filed on or before July thirty-first of the following fiscal year. The reports of the auditor shall show such claims] THE COUNTY FINANCIAL RECORDS SHALL BE MAINTAINED IN SUCH A MANNER THAT WILL PRESENT FAIRLY AND WITH FULL DISCLOSURE THE FINANCIAL POSITION RESULTS OF FINANCIAL OPERATIONS OF THE FUND AND ACCOUNT GROUPS IN CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. WHERE CONFLICTS BETWEEN LEGAL PROVISION AND GENERALLY ACCEPTED ACCOUNTING PRINCIPLES OCCUR THE ACCOUNTING SYSTEM SHALL BE MAINTAINED ON A LEGAL COMPLIANCE BASIS BUT SHOULD INCLUDE SUFFICIENT ADDITIONAL RECORDS TO PERMIT REPORTING BASED ON GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 14, 1981.

CHAPTER 65

(House Bill 1211)

AN ACT concerning

Garrett County - Judges of the Orphans'
Court - Compensation