

Department-to-deal-directly-with-certain-taxing-districts-in certain-circumstances specifying that a county shall require annual fiscal reports and audits, under certain circumstances; providing that a county may withhold certain funds from a special tax district under certain circumstances; and generally relating to the auditing of taxing districts.

BY repealing and reenacting, with amendments,

Article 19 - Comptroller
Section 40
Annotated Code of Maryland
(1981 Replacement Volume and 1982 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 19 - Comptroller

40.

(a) 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 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. The Legislative Auditor has the power upon his own initiative to audit the books, records and reports of any county, incorporated city or town or taxing district. Any county, incorporated city or town or taxing district may request the Legislative Auditor to audit its books, records and reports, the costs of the examination to be borne by the subdivision. If the audit provided in this section is made by any certified public accountant or registered public accountant or the fiscal auditing committee of any county, incorporated city, town and taxing district or official auditor of any county or incorporated city, such certified public accountant or registered public accountant or fiscal auditing committee or official auditor of any county or incorporated city, as the case may be, shall report the results of his or their audit to the Legislative Auditor on such form or