

(ii) The Comptroller may set off any shared revenues due to a county instead of repayment under this subsection.

(4) (i) Money distributed under this subtitle to be expended by a volunteer or municipal fire, rescue, or ambulance company shall be maintained in a separate account and shall be audited in the same manner as other money of the volunteer or municipal company is audited.

(ii) Copies of the audit of the separate account shall be submitted to the respective county government and to the [Department of State Police] MARYLAND EMERGENCY MANAGEMENT AGENCY.

8-105.

(a) (1) On or before December 31 of each year, each county shall submit to the [Secretary] DIRECTOR a report for the preceding fiscal year that states:

(i) the amount of money distributed to each recipient and the purpose of expenditure of this money categorized as provided in § 8-102(f)(1) of this subtitle;

(ii) the amount and disposition of any unencumbered or unexpended money; and

(iii) the amount of expenditures for fire protection by the county.

(2) Each county shall provide a copy of the report required under paragraph (1) of this subsection, subject to § 2-1246 of the State Government Article, to the Department of Legislative Services.

(b) Each year the [Secretary] DIRECTOR shall report to the Governor and, subject to § 2-1246 of the State Government Article, to the General Assembly on the information provided by the counties on the distribution of money provided under this subtitle, including an assessment of the extent to which the purposes of this subtitle are being achieved.

8-106.

(a) (1) The [Secretary] DIRECTOR may withhold money allocated for the next fiscal year under this subtitle from a county if the county does not comply with this subtitle.

(2) After notice and an opportunity for a hearing, failure of a county to comply with this subtitle may result in the forfeiture of the allocated money, in whole or in part.

(b) Money withheld under this section reverts to the General Fund.

SECTION 2. AND BE IT FURTHER ENACTED, That, on October 1, 2005, all the functions, powers, duties, assets, and liabilities of the Senator William H. Amoss Fire, Rescue, and Ambulance Fund within the Department of State Police shall be transferred to the Maryland Emergency Management Agency.