

HARRY HUGHES, Governor

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Comptroller of the Treasury would be required before a unit is required to comply with any recommendation that relates to accounts, record keeping, and financial reports, there would be no Executive Branch authority to waive performance audit and other compliance recommendations. Many of the issues raised in audit recommendations are clearly issues of program and policy implementation which are the exclusive responsibility of the Executive Branch. Because this legislation would also extend to legislative audits of parts of the Judicial Branch, it would shift both Executive and Judicial discretionary decision making authority to a legislative committee.

The Attorney General has advised me that he is unable to approve the bill because it would violate the separation of powers clause of the Constitution, Article 8 of the Declaration of Rights. A copy of the Opinion of the Attorney General is attached and should be considered to be part of this letter.

As a member of the General Assembly, I was an active supporter of the successful effort to establish an independent legislative auditor. Audit review of Executive agency activities by an arm of the General Assembly is an appropriate oversight function for the Legislative Branch. These audits are one of the best methods available for reviewing agency performance and are particularly valuable to agency heads, the Department of Budget and Fiscal Planning, and the Governor's Office when making management decisions. Under current law, the General Assembly also possesses substantial authority to monitor compliance with audit recommendations. Legislation can be enacted to implement certain audit recommendations and audit findings are frequently considered by the budget committees when reviewing the budget.

The existing system has worked reasonably well by providing independent audit review while placing implementation responsibility where it belongs - with the branch of State government where the unit under review is located. House Bill 1568 would result in the unacceptable and unconstitutional assignment of this management decision making responsibility to a committee of the Legislative Branch.

Sincerely,
Harry Hughes
Governor

May 24, 1984

The Honorable Harry Hughes
Governor of Maryland
State House
Annapolis, MD 21401-1991

Re: House Bill 1568