In item (1) of this section, the word, "actual", which formerly modified the word "reversions", is deleted as surplusage.

In item (2) of this section, the reference to "an appropriation in the State budget for the current fiscal year" is substituted for the former reference to "the current budgetary appropriations considered at the last session of the General Assembly", for clarity.

SUBTITLE 4. SUPERVISION OF RECIPIENTS.

7-401. ACCOUNTING SYSTEMS FOR STATE UNITS.

(A) IN GENERAL.

THE COMPTROLLER MAY DIRECT THE UNITS OF THE STATE GOVERNMENT TO USE THE METHOD THAT THE COMPTROLLER SETS FOR:

(1) KEEPING BOOKS AND ACCOUNTS;

(2) ADOPTING UNIFORM SYSTEMS OF ACCOUNTING; OR

(3) MAKING REPORTS.

(B) RECOMMENDATIONS OF LEGISLATIVE AUDITOR.

(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE COMPTROLLER SHALL REQUIRE A UNIT OF THE STATE GOVERNMENT TO COMPLY WITH EACH RECOMMENDATION OF THE LEGISLATIVE AUDITOR IN AN AUDIT REPORT ON THE UNIT CONCERNING:

(I) ITS RECORDKEEPING;

(II) ITS USE OF A UNIFORM SYSTEM OF ACCOUNTING; AND

(III) ITS SUBMISSION OF REPORTS.

(2) THE COMPTROLLER MAY WAIVE COMPLIANCE WITH A RECOMMENDATION OF THE LEGISLATIVE AUDITOR IF THE UNIT SATISFIES THE COMPTROLLER THAT THE RECOMMENDATION SHOULD NOT BE CARRIED OUT.

(3) THE COMPTROLLER SHALL REPORT TO THE JOINT BUDGET AND AUDIT COMMITTEE ON ACTIONS UNDER THIS SUBSECTION.

(4) THE REPORT SHALL INCLUDE THE REASONS FOR WAIVING COMPLIANCE WITH A RECOMMENDATION OF THE LEGISLATIVE AUDITOR.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 19, § 29(a) and (b).