

CHAPTER 96

(Senate Bill 213)

AN ACT concerning

Public Libraries - Audits and Annual Reports

FOR the purpose of extending the deadline for certain boards of library trustees to submit their annual reports.

BY repealing and reenacting, with amendments,

Article - Education

Section 23-305(e)

Annotated Code of Maryland

(1985 Replacement Volume and 1985 Supplement)

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

Article - Education

23-305.

(e) Each board of library trustees shall:

(1) Provide for an audit at least annually, by an accountant approved by the State Superintendent of its business and financial transactions and of the accounts of its treasurer;

(2) Make public the results of the annual audit; and

(3) Make an annual report to the county governing body and the State Superintendent on or before November 1 of each year [that shows], EXCEPT THAT A COUNTY HAVING A POPULATION OF MORE THAN 500,000 AND HAVING A COUNTY LIBRARY AGENCY AS PROVIDED BY § 23-301(B) MAY SHALL SUBMIT THEIR REPORT BY JANUARY 1. THE REPORT SHALL SHOW:

(i) The amounts of money received from the library fund and other sources;

(ii) The itemized expenses;

(iii) The number of books and periodicals the library has;

(iv) The results of the annual audit; and

(v) Any other information the Department requires.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.