

## CHAPTER 202

(House Bill 445)

AN ACT concerning

## Frederick County - Audits

FOR the purpose of altering, in Frederick County, the date by which the County Auditor may audit certain statements of certain County entities; clarifying language; and generally relating to audits in Frederick County.

BY repealing and reenacting, with amendments,

The Public Local Laws of Frederick County

Section 2-7-70

Article 11 - Public Local Laws of Maryland

(1979 Edition and October, 1987 Supplement, as amended)

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

## Article 11 - Frederick County

2-7-70.

(A) Notwithstanding any other provision of this article the county auditor [may annually], before the first day of [December, make a thorough, complete, and detailed examination of all books, papers, accounts, and vouchers in the offices of] NOVEMBER, ANNUALLY MAY MAKE AN AUDIT IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS OF THE GENERAL PURPOSE STATEMENTS OF the board of county commissioners, county treasurer, county board of education, Frederick Community College, county roads board, and sheriff of the county.

(B) At the direction of the board of county commissioners, the county auditor may examine the books, papers, accounts, records, and vouchers of any agency or entity expending funds appropriated by the board of county commissioners.

(C) In addition, any internal auditors appointed by the board of county commissioners may likewise examine the books, papers, accounts, records, and vouchers of the agencies named above or any agency or entity expending county funds appropriated by the board of county commissioners.

(D) The county auditor shall also have the authority contained in section 2-7-69 of this Code concerning the Frederick Community College.