

(3) Subject to § 2-1312 of the State Government Article, to the General Assembly;

(4) To the State's Attorneys' Coordination Council; and

(5) To the Maryland State's Attorneys' Association, Inc.

(c) The State's Attorneys' Coordinator shall meet and confer regularly with the Attorney General, the State's Attorneys, and the State's Attorneys' Coordination Council.

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(c) (1) [The] FOR EACH GRANTEE, THE Corporation shall ANNUALLY require [an annual financial audit of each grantee]:

(I) A FINANCIAL AUDIT BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT IF THE GRANTEE'S GRANT INCOME IN THE MOST RECENTLY COMPLETED FISCAL YEAR WAS \$50,000 OR MORE; OR

(II) A FINANCIAL REVIEW BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT IF THE GRANTEE'S GRANT INCOME IN THE MOST RECENTLY COMPLETED FISCAL YEAR WAS LESS THAN \$50,000.

(2) The report of each audit OR REVIEW shall be [filed]:

(I) FILED with the Governor [and, subject to § 2-1312 of the State Government Article, the General Assembly and shall be maintained];

(II) AVAILABLE TO THE LEGISLATIVE AUDITOR; AND

(III) MAINTAINED for a period of at least 5 years at the principal office of the Corporation.

#### Article 24 - Political Subdivisions - Miscellaneous Provisions

2-102.

(a) (1) On or before [January 1 of each year] APRIL 30 FOLLOWING THE END OF A FISCAL YEAR, the Department of Fiscal Services shall [submit, subject to § 2-1312 of the State Government Article, to the Legislative Policy Committee a summary of] REPORT ON the status of the pension system of each county, municipal corporation, and special taxing district in the State.

(2) THE PENSION SYSTEM REPORTS SHALL BE INCLUDED IN THE AUDIT REPORTS SUBMITTED BY THE LEGISLATIVE AUDITOR UNDER ARTICLE 19, § 40 OF THE CODE.