

(4) A COUNTY BOARD SHALL SUBMIT TO THE COUNTY GOVERNING BODY A REPORT WITHIN 15 DAYS AFTER THE END OF EACH MONTH IF DURING THAT MONTH THE COUNTY BOARD TAKES ANY ACTION THAT WOULD COMMIT THE COUNTY BOARD TO SPEND MORE FOR THE CURRENT FISCAL YEAR IN ANY MAJOR CATEGORY THAN THE AMOUNT APPROVED IN THE ANNUAL BUDGET FOR THAT CATEGORY.

(5) A REPORT UNDER PARAGRAPH (4) OF THIS SUBSECTION SHALL INCLUDE A NARRATIVE EXPLANATION OF THE ACTION TAKEN, INDICATING ANY REQUEST FOR TRANSFER BETWEEN CATEGORIES THAT MAY BECOME NECESSARY FOR THE FISCAL YEAR AS A RESULT OF THE ACTION.

5-108.1.

~~(A) IN THIS SECTION, "PERFORMANCE AUDIT" MEANS AN ASSESSMENT OF AN ENTITY'S OR PROGRAM'S PRACTICES TO DETERMINE WHETHER THE ENTITY OR PROGRAM IS OPERATING ECONOMICALLY AND EFFICIENTLY AND WHETHER CORRECTIVE ACTIONS FOR IMPROVING ITS PERFORMANCE ARE APPROPRIATE.~~

~~(B) IN THE ABSENCE OF AN AGREEMENT BETWEEN A COUNTY GOVERNING BODY AND A COUNTY SCHOOL BOARD, THE DEPARTMENT AT THE REQUEST OF THE COUNTY GOVERNING BODY SHALL CONTRACT FOR A PERFORMANCE AUDIT OF THE COUNTY PUBLIC SCHOOL SYSTEM TO ADDRESS THE ISSUES RAISED IN THE COUNTY'S REQUEST.~~

~~(C) THE DEPARTMENT SHALL MAKE REASONABLE EFFORTS TO ENSURE THAT A PERFORMANCE AUDIT UNDER THIS SECTION IS COMPLETED AND THE RESULTS OF THE AUDIT ARE MADE AVAILABLE TO THE COUNTY BOARD IN TIME TO BE CONSIDERED BY THE COUNTY BOARD IN THE PREPARATION OF ITS BUDGET FOR THE NEXT FISCAL YEAR.~~

~~(D) THE COST OF A PERFORMANCE AUDIT UNDER THIS SECTION SHALL BE SHARED EQUALLY BETWEEN THE COUNTY GOVERNING BODY AND THE COUNTY BOARD.~~

~~(E) A PERFORMANCE AUDIT UNDER FOR WHICH THE DEPARTMENT CONTRACTED UNDER SUBSECTION (B) OF THIS SECTION:~~

~~(1) SHALL BE CONDUCTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS, AND~~

~~(2) MAY NOT INCLUDE AN ASSESSMENT OR EVALUATION OF A COUNTY BOARD'S EFFORTS TO MEET THE STANDARDS OF THE MARYLAND SCHOOL PERFORMANCE PROGRAM.~~

(F) THIS SECTION DOES NOT PREVENT A COUNTY GOVERNING BODY AND A COUNTY SCHOOL BOARD FROM MAKING AN AGREEMENT TO PERFORM OR CONTRACT FOR A PERFORMANCE AUDIT OF SCHOOL BOARD FUNCTIONS, INCLUDING AN AGREEMENT INVOLVING THE SCOPE OF THE PERFORMANCE AUDIT OR THE RESPONSIBILITY FOR THE FUNDING OF THE PERFORMANCE AUDIT.