

providing that each agency or program may be audited separately or as a part of a larger organizational unit of State government; authorizing the Director of the Department of Fiscal Services to direct the Office to conduct an audit or review for certain purposes; clarifying that performance audits are to be conducted when authorized by the Legislative Auditor, when directed by the Joint Budget and Audit Committee or the Director of the Department of Fiscal Services, or when otherwise required by law; stating the purpose of financial statement audits; requiring fiscal/compliance, performance, and financial statement audits to be conducted in accordance with generally accepted government auditing standards; providing that, on the approval of the Joint Budget and Audit Committee, the Office of Legislative Audits shall develop and use a rating system for determining the overall evaluation of the financial transactions and records of units of State government; authorizing the Legislative Auditor, under certain circumstances, to authorize all or a portion of an audit or review to be conducted at the offices of the Office of Legislative Audits; clarifying that access of the Legislative Auditor to certain records includes the records of certain contractors under certain circumstances; providing that if a person fails to comply with a subpoena issued by the Legislative Auditor or fails to provide information that is requested during an audit or review, a circuit court may pass an order directing compliance with the subpoena or compelling that the information requested be provided ~~and may enforce the order by proceedings for contempt~~; requiring the Director of the Department of Fiscal Services to send, under certain circumstances, a copy of certain reports of the Legislative Auditor to the Attorney General, the Treasurer, and the units that have been audited or reviewed by the Office of Legislative Audits; authorizing the Director of the Department of Fiscal Services and the Joint Budget and Audit Committee to direct the Legislative Auditor to undertake a review to determine the extent to which action has been taken by a unit to implement a recommendation in an audit report; providing that the Legislative Auditor may authorize the disclosure of information obtained during an audit or review to the Joint Budget and Audit Committee if necessary to assist it in reviewing a report issued by the Auditor; providing for the effective date of this Act; and generally relating to the Office of Legislative Audits of the Department of Fiscal Services of the General Assembly of Maryland.

BY repealing and reenacting, without amendments,

Article – State Government
 Section 2-1212, 2-1213, 2-1214, and 2-1222
 Annotated Code of Maryland
 (1995 Replacement Volume)

BY repealing and reenacting, with amendments,

Article – State Government
 Section 2-1215, 2-1216, 2-1217, 2-1218, 2-1219, 2-1220, and 2-1221
 Annotated Code of Maryland
 (1995 Replacement Volume)

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