

inadvertently creates such opportunity. The existing legal standard of obtaining information on a "finds to be needed" basis is sufficient. Expanding that standard to include a record that "is requested" has the potential of creating unwarranted and costly intrusions into private enterprises' operations.

The Executive and Legislative branches have worked together to improve our State's pro-business environment and I am concerned that this bill may send an anti-business message. I will work with the General Assembly and support a more carefully crafted proposal that clarifies the Legislative Auditor's powers while providing appropriate safeguards for State agencies and private entities.

For the above reasons, I have vetoed House Bill 219.

Sincerely,
Parris N. Glendening
Governor

House Bill No. 219

AN ACT concerning

General Assembly – Department of Fiscal Services – Office of Legislative Audits

FOR the purpose of altering the time requirement within which the Office of Legislative Audits is mandated to conduct fiscal/compliance audits; clarifying that the Legislative Branch is exempt from the fiscal/compliance audit requirement; providing factors the Office shall take into consideration in determining the audit schedule for the units of government that are subject to the Office's audit authority; 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