

vetoed Senate Bill 503 – Comptroller – Local Government Audit Requirements.

This bill alters the time period for which the Legislative Auditor may authorize an incorporated city or town with annual revenues of less than \$50,000 to have an audit from once every two years to once every four years.

House Bill 1181, which was passed by the General Assembly and signed by me on May 11, 2000, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 503.

Sincerely,  
Parris N. Glendening  
Governor

**Senate Bill No. 503**

AN ACT concerning

**Comptroller – Local Government Audit Requirements**

FOR the purpose of altering the time periods for which the Legislative Auditor may authorize certain audits for certain municipal corporations and special taxing districts; providing for the application of this Act; and generally relating to the audit requirements for local governments.

BY repealing and reenacting, with amendments,

Article 19 – Comptroller

Section 40

Annotated Code of Maryland

(1998 Replacement Volume and 1999 Supplement)

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

**Article 19 – Comptroller**

40.

(a) (1) Except as provided in paragraph (2) of this subsection, each county, incorporated city or town and taxing district created by and situated within the State shall have its books, accounts, records and reports examined at least once during each fiscal year by the persons and for the purposes specified in this section. The examination shall be made by a certified public accountant in the capacity of either an independent auditor or official auditor of any county or incorporated city. The auditor shall be in compliance with the provisions of the Maryland Public Accountancy Act. The official auditor shall be approved by the Legislative Auditor for the purposes specified in this section. On such examination, inquiry shall be made into the methods, accuracy and legality of the accounts, records, files and reports of each county, incorporated city or town and taxing district. The Legislative Auditor upon his own initiative may review or audit the books, records and reports of any county, incorporated city or town or taxing district. Any county, incorporated city or