

SHALL INCLUDE REVENUE AND EXPENSE DETAIL FOR EACH OF THE CORPORATION'S OPERATING FACILITIES. The audit shall be made by independent certified public accountants, selected by the Corporation and licensed to practice in the State. The accountants may not have a personal interest either directly or indirectly in the fiscal affairs of the Corporation. They shall be experienced and qualified in the accounting and auditing of public bodies. On or before November 1 following the end of each fiscal year, the accountants shall report the results of their examination, including their unqualified opinion on the presentation of the financial position of the various funds, INDIVIDUAL FINANCIAL DETAIL FOR EACH OF THE CORPORATION'S OPERATING FACILITIES, and the results of the Corporation's financial operations. If they are unable to express an unqualified opinion they shall state and explain in detail the reasons for their qualifications, disclaimer, or opinion including recommendations necessary to make possible future unqualified opinions.

Article 88A - Department of Human Resources

3.

(a) (3) (i) At least once every 2 years, the State Department shall conduct or contract for a financial and compliance audit of each local department of social services and shall prepare a written report of the audit findings.

(ii) The audit shall comply with the auditing standards issued by the Institute of Internal Auditors.

(III) THE WRITTEN REPORT OF AUDIT FINDINGS SHALL BE DISTRIBUTED, AS APPROPRIATE, TO:

1. THE LOCAL BOARD OR COMMISSION OF SOCIAL SERVICES IN EACH COUNTY AND BALTIMORE CITY;

2. THE COUNTY EXECUTIVE;

3. THE COUNTY COMMISSIONERS AND COUNTY COUNCILS;

4. THE MAYOR OF BALTIMORE CITY; AND

5. THE CITY COUNCIL OF BALTIMORE CITY.

Article - Business Regulation

4.5-304.

(a) The Unit shall register and issue a home builder registration number to an applicant that:

(1) meets the requirements of this title; and

(2) pays to the Division an initial 2-year registration fee of ~~[\$600]~~ \$300.

4.5-305.

(c) The Unit shall renew the registration of each registrant that: