

is substituted for the former obsolete reference to the "State Department" for accuracy.

In subsection (d)(2) of this section, the phrase "[a]ttorney's fees under this section shall be paid out of" is substituted for the former phrase "the cost thereof to be borne" for clarity.

In subsections (a)(1) and (c)(3) of this section, the former references to "Baltimore City" are deleted in light of § 1-101 of this article, which defines "county" to include Baltimore City.

Defined terms: "County" § 1-101

"Department" § 3-101

"Local department" § 3-101

"Local governing authority" § 3-101

3-602. AUDITS OF LOCAL DEPARTMENTS.

(A) BIENNIAL AUDIT.

AT LEAST ONCE EVERY 2 YEARS, THE DEPARTMENT SHALL:

(1) CONDUCT OR CONTRACT FOR A FINANCIAL AND COMPLIANCE AUDIT OF EACH LOCAL DEPARTMENT; AND

(2) PREPARE A WRITTEN REPORT OF THE AUDIT FINDINGS.

(B) AUDITING STANDARDS.

THE AUDIT SHALL COMPLY WITH THE AUDITING STANDARDS ISSUED BY THE INSTITUTE OF INTERNAL AUDITORS.

(C) DISTRIBUTION OF WRITTEN REPORT.

THE WRITTEN REPORT OF THE AUDIT FINDINGS SHALL BE DISTRIBUTED TO:

(1) THE LOCAL BOARD; AND

(2) THE LOCAL GOVERNING AUTHORITY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 88A, § 3(a)(3).

In the introductory language of subsection (a) of this section, the reference to the "Department" is substituted for the former reference to the "State Department" to conform to current practice. Audits of the local departments are performed through the Office of Inspector General in the Department.

In the introductory language of subsection (c) of this section, the former phrase "as appropriate" is deleted as surplusage.

In subsection (c)(1) of this section, the defined term "local board" is substituted for the former reference to the "local board or commission of