

SECTION 2. AND BE IT FURTHER ENACTED, That notwithstanding the provisions of § 14-915(1) of the Tax - Property Article, the respective collectors of State, county, and municipal property taxes may grant to the Union Street United Methodist Church a refund of property taxes paid for the tax years July 1, 1980 through June 30, 1988, inclusive.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1992.

May 26, 1992

The Honorable R. Clayton Mitchell, Jr.
Speaker of the House of Delegates
State House
Annapolis, Maryland 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 443.

House Bill 443 requires State agencies that perform internal audits to employ a chief internal auditor and appropriate professional staff. The bill specifies the qualifications and responsibilities of the chief internal auditor, and provides the criteria under which internal audits would be prepared and conducted.

I agree with the concept behind House Bill 443. My Administration has devoted substantial time and effort to reducing waste in government and to improving the efficiency of State government. The efforts of the Fraud, Waste, and Abuse Committee and its Internal Control Self-Assessment program are all designed to accomplish the same ends as House Bill 443. In particular, the Committee is achieving its mission by focusing on improvements in internal management. Internal auditors review the strengths and weaknesses of units of State government. A program is then created to overcome weaknesses, a time-line is developed to measure progress and hold the organization accountable, and an improvement program is implemented. By improving internal management controls, services are delivered more efficiently and effectively to the citizens of the State of Maryland.

I am advised by the Attorney General, however, that House Bill 443 is in part unconstitutional and that a portion of the bill cannot be given effect. In addition to the constitutional defect, I have concluded that the bill is at best unnecessary, and at worst that it may be costly and counter-productive.

House Bill 443 contains proposed new language that would require an agency internal auditor to:

“Prepare internal audit reports that shall:

- (i) be submitted to the agency head; and