

(II) TO PROVIDE GENERAL TECHNICAL AND AUDIT ASSISTANCE TO THE AGENCY'S INTERNAL AUDITORS.

10-904.

EACH AGENCY THAT PERFORMS INTERNAL AUDITS SHALL ESTABLISH A PROGRAM THAT INCLUDES:

(1) AN ANNUAL INTERNAL AUDIT PLAN THAT:

(I) USES MATERIALITY AND RISK ASSESSMENT TECHNIQUES; AND

(II) IDENTIFIES THE INDIVIDUAL AUDITS TO BE CONDUCTED DURING EACH YEAR; AND

(2) PERIODIC AUDITS OF THE AGENCY'S CONTROL ENVIRONMENT, INCLUDING ALL MAJOR ELECTRONIC AND MANUAL DATA PROCESSING SYSTEMS.

10-905.

EACH INTERNAL AUDIT SHALL INCLUDE WORKING PAPERS THAT:

(1) ARE PREPARED OR REVIEWED BY SUPERVISORY PERSONNEL;

(2) DOCUMENT THE AUDIT WORK;

(3) RECORD AUDIT INFORMATION AND ANALYSES; AND

(4) SUPPORT THE FINDINGS AND RECOMMENDATIONS OF THE INTERNAL AUDIT REPORT.

10-906.

(A) AN INTERNAL AUDIT SHALL BE CONDUCTED:

(1) IN ACCORDANCE WITH THE INTERNAL AUDITING STANDARDS PUBLISHED BY THE INSTITUTE OF INTERNAL AUDITORS; OR

(2) WHERE APPROPRIATE, IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS.

(B) EACH INTERNAL AUDIT REPORT THAT THE CHIEF INTERNAL AUDITOR ISSUES SHALL INCLUDE A STATEMENT THAT THE AUDIT WAS CONDUCTED IN ACCORDANCE WITH THE STANDARDS IN SUBSECTION (A) OF THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That the qualifications for a chief internal auditor in § 10-902(c) of the State Government Article, as enacted by this Act, do not apply to any person who, on the effective date of this Act:

(1) does not meet the qualifications of a chief internal auditor; and