

Proposed Changes to Laws Impacting the Office of Legislative Audits
Various Changes Not Significantly Impacting Current Resources (25 proposed changes)

	Title	Subtitle	Agency or Audit	Audit Language - Original	Audit Language – Revision
1M	Economic Development	10-414 Audit	Maryland Technology Development Corporation	<p>The books and records of the Corporation are subject to audit:</p> <p>(1) at any time by the State; and</p> <p>(2) each year by an independent auditor that the Office of Legislative Audits approves.</p>	<p>The books and records of the Corporation are subject to audit:-</p> <p>(1) at any time by the State; and</p> <p>(2) each year by an independent auditor that the Office of Legislative Audits approves.</p>
2M	Economic Development	10-526 Audit	Maryland Agricultural and Resource-Based Industry Development Corporation	<p>The books and records of the Corporation are subject to audit:</p> <p>(1) by the State at its discretion; and</p> <p>(2) each year by an independent auditor approved by the Office of Legislative Audits.</p>	<p>The books and records of the Corporation are subject to audit:-</p> <p>(1) by the State at its discretion; and</p> <p>(2) each year by an independent auditor approved by the Office of Legislative Audits.</p>
3M	Economic Development	10-825 Audit	Maryland Clean Energy Center	<p>The books and records of the Center are subject to audit:</p> <p>(1) at any time by the State; and</p> <p>(2) each year by an independent auditor that the Office of Legislative Audits approves.</p>	<p>The books and records of the Center are subject to audit:-</p> <p>(1) at any time by the State; and</p> <p>(2) each year by an independent auditor that the Office of Legislative Audits approves.</p>
4M	Economic Development	10-911 Audits	Maryland Public-Private Partnership Marketing Corporation	<p>The books and records of the Corporation are subject to audit:</p> <p>(1) at any time by the State; and</p> <p>(2) each year by an independent auditor that the Office of Legislative Audits approves.</p>	<p>The books and records of the Corporation are subject to audit:-</p> <p>(1) at any time by the State; and</p> <p>(2) each year by an independent auditor that the Office of Legislative Audits approves.</p>
5M	Environment	9-1605	Maryland Water Quality Revolving Loan Fund – Department of the Environment	(6) The Water Quality Fund shall be subject to biennial audit by the Office of Legislative Audits as provided for in § 2-1220 of the State Government Article.	(6) The Water Quality Fund shall be subject to biennial audit by the Office of Legislative Audits as provided for in § 2-1220 of the State Government Article.

6M	Environment	9-1605.1	Maryland Drinking Water Revolving Loan Fund – Department of the Environment	(6) The Drinking Water Loan Fund shall be subject to biennial audit by the Office of Legislative Audits as provided for in § 2-1220 of the State Government Article.	(6) The Drinking Water Loan Fund shall be subject to biennial audit by the Office of Legislative Audits as provided for in § 2-1220 of the State Government Article.
7M	Health – General	13-1303	Governor’s Wellmobile Program – University of Maryland, Baltimore	The Office of Legislative Audits shall audit the accounts and transactions of the Governor's Wellmobile Program in accordance with §§ 2-1220 through 2-1227 of the State Government Article.	The Office of Legislative Audits shall audit the accounts and transactions of the Governor’s Wellmobile Program <u>shall be subject to audit by the Legislative Auditor</u> in accordance with §§ 2-1220 through 2-1227 of the State Government Article.
8M	Health – General	13-2206 Appropriations	Child Abuse Medical Providers (Maryland CHAMP)	(c) Audits. -- The Office of Legislative Audits shall audit the accounts and transactions of the Child Abuse Medical Providers (Maryland CHAMP) Initiative in accordance with §§ 2-1220 through 2-1227 of the State Government Article.	(c) Audits. -- The Office of Legislative Audits shall audit the accounts and transactions of the Child Abuse Medical Providers (Maryland CHAMP) Initiative <u>shall be subject to audit by the Legislative Auditor</u> in accordance with §§ 2-1220 through 2-1227 of the State Government Article.
9M	Human Services	11-408 Audits by Legislative Auditor	Maryland Legal Services Corporation	(a) (2) For any fiscal year during which State funds are available to finance any portion of the operations of the Corporation, the Legislative Auditor may audit the financial transactions of the Corporation. (b) (4) Unless the Legislative Auditor requires a longer period of retention, the items listed in paragraph (2) of this subsection shall remain in the possession and custody of the Corporation for 3 years.	(a) (2) For any fiscal year during which State funds are available to finance any portion of the operations of the Corporation, the Legislative Auditor may audit the financial transactions of the Corporation. (b) (4) Unless the Legislative Auditor requires a longer period of retention, the items listed in paragraph (2) of this subsection shall remain in the possession and custody of the Corporation for <u>4</u> 3 years.
10M	Public Utilities	7-512.1 Universal service program	Department of Human Resources – Family Investment Administration (and Department of Housing and Community Development)	(c) Report. -- (4) The Office of Legislative Audits shall conduct an audit of the electric universal service program at least once every 3 years and shall report the results of the audit in accordance with § 2-1224 of the State Government Article.	(c) Report. -- (4) The Office of Legislative Audits shall conduct an audit of the electric universal service program <u>shall be subject to audit by the Office of Legislative Audits at least once every 3 years and shall report the results of the audit</u> in accordance with § 2-1224 <u>§§ 2-1220 through 2-1227</u> of the State Government Article.
11M	Business Regulation	4.5-203 Home Builder Registration Fund	Office of the Attorney General	(c) Audit. -- The Office of Legislative Audits shall audit the accounts and transactions of the Registration Fund under § 2-1220 of the State Government Article.	(c) Audit. -- The Office of Legislative Audits shall audit the accounts and transactions of the Registration Fund <u>shall be subject to audit by the Legislative Auditor in accordance with §§ 2-1220 through 2-1227</u> under § 2-1220 of the State Government Article.

12M	Business Regulation	4.5-703 Home Builder Guaranty Fund	Office of the Attorney General	(e) Audits. -- The Office of Legislative Audits shall audit the accounts and transactions of the Guaranty Fund under § 2-1220 of the State Government Article.	(e) Audits. -- The Office of Legislative Audits shall audit the accounts and transactions of the Guaranty Fund <u>shall be subject to audit by the Legislative Auditor in accordance with §§ 2-1220 through 2-1227</u> under § 2-1220 of the State Government Article.
13M	Transportation	7-211.1 Post compliance audits	Maryland Transit Administration	At his discretion, the Legislative Auditor may conduct an annual audit of a fiscal and compliance nature of the accounts and transactions of the Administration in place of conducting these audits on a biennial basis. Officials of the Administration shall be advised whether annual or biennial audits will be conducted. The cost of the fiscal portion of the post audit examinations shall be borne by the Administration.	Delete in its entirety
14M	Transportation	6-212.1 Post compliance audits	Maryland Port Commission and Maryland Port Administration	At his discretion, the Legislative Auditor may conduct an annual audit of a fiscal and compliance nature of the accounts and transactions of the Administration in place of conducting these audits on a biennial basis. Officials of the Administration shall be advised whether annual or biennial audits will be conducted. The cost of the fiscal portion of the post audit examinations shall be borne by the Administration.	Delete in its entirety
15M	Transportation	5-215.1 Post compliance audits	Maryland Aviation Commission and Maryland Aviation Administration	At his discretion, the Legislative Auditor may conduct an annual audit of a fiscal and compliance nature of the accounts and transactions of the Administration in place of conducting these audits on a biennial basis. Officials of the Administration shall be advised whether annual or biennial audits will be conducted. The cost of the fiscal portion of the post audit examinations shall be borne by the Administration.	Delete in its entirety
16M	State Personnel and Pensions	21-127 Legislative Auditor	State Retirement and Pension System – State Retirement Agency	<p>The Legislative Auditor:</p> <p>(1) may conduct an annual or biennial fiscal and compliance audit of the accounts and transactions of the several systems; and</p> <p>(2) shall advise officials of the several systems whether the audit will be annual or biennial.</p>	Delete in its entirety

17M	State Government	9-121 Legislative audits	State Lottery and Gaming Control Agency (SLGCA)	<p>(a) Required. --</p> <p>(1) The Legislative Auditor shall audit the accounts and transactions of the Agency as provided in § 2-1220 of this article.</p> <p>(2) If the Legislative Auditor gives the Agency advance notice, the Legislative Auditor may conduct annually a fiscal and compliance audit of the accounts and transactions of the Agency.</p> <p>(b) Cost. -- The Agency shall pay the cost of the fiscal part of each audit.</p>	Delete in its entirety (OLA does not need any unique permission to audit SLA and has never billed for the audit costs, as far as we can tell)
18M	State Finance and Procurement	2-702 Funding	Ethnic Affairs Unit – likely Executive Boards and Commissions Audit	(b) Annual fiscal audit. -- An ethnic affairs unit receiving funds under this section shall be subject to an annual fiscal audit by the Legislative Auditor.	(b) Annual -Fiscal audit. -- An ethnic affairs unit receiving funds under this section shall be subject to an annual fiscal audit by the Legislative Auditor <u>as provided in § 2-1220 of the State Government Article.</u>
19M	Public Safety	1-309 Appropriations and disbursements from 9-1-1 Trust Fund	Department of Public Safety and Correctional Services – Office of the Secretary	<p>(f) Audits. --</p> <p>(1) The Legislative Auditor shall conduct fiscal/compliance audits of the 9-1-1 Trust Fund and of the appropriations and disbursements made for purposes of this subtitle.</p> <p>(2) The cost of the fiscal portion of the audits shall be paid from the 9-1-1 Trust Fund as an administrative cost.</p>	<p>(f) Audits. --</p> <p>(1) The Legislative Auditor shall <u>may</u> conduct fiscal/compliance audits of the 9-1-1 Trust Fund and of the appropriations and disbursements made for purposes of this subtitle.</p> <p>(2) The cost of the fiscal portion of the audits shall be paid from the 9-1-1 Trust Fund as an administrative cost.</p>
20M	Natural Resources	3-302 Environmental Trust Fund	Department of Natural Resources	(e) Post audits. -- The Legislative Auditor shall conduct post audits of a fiscal and compliance nature of the Fund and of the appropriations and expenditures made for the purposes of this subtitle. The cost of the fiscal portion of the post audit examinations shall be an operating cost of the Fund.	(e) Post audits. -- The Legislative Auditor shall <u>may</u> conduct post audits of a fiscal and compliance nature of the Fund and of the appropriations and expenditures made for the purposes of this subtitle. The cost of the fiscal portion of the post audit examinations shall be an operating cost of the Fund.

21M	Health Occupations	14-402 Examination of licensed physician or other regulated health professional; Physician Rehabilitation Program	Physician Rehabilitation Program (Department of Health and Mental Hygiene – Regulatory Services)	(f) Physician Rehabilitation Program -- Audits. -- The Legislative Auditor shall every 2 years audit the accounts and transactions of the Physician Rehabilitation Program as provided in § 2-1220 of the State Government Article.	(f) Physician Rehabilitation Program -- Audits. -- The <u>Physician Rehabilitation Program</u> is subject to audit by <u>the Legislative Auditor</u> shall every 2 years audit the accounts and transactions of the Physician Rehabilitation Program as provided in § 2-1220 of the State Government Article.
22M	Health – General	19-216 Required reports of facilities	Health Services Cost Review Commission – Health Regulatory Commissions	<p>(b) Form. --</p> <p>(1) A report under this section shall:</p> <p>(i) Be in the form that the Commission requires;</p> <p>(ii) Conform to the uniform accounting and financial reporting system adopted under this subtitle; and</p> <p>(iii) Be certified as follows:</p> <p>1. For the University of Maryland Hospital, by the Legislative Auditor; or</p> <p>2. For any other facility, by its certified public accountant.</p>	<p>(b) Form. --</p> <p>(1) A report under this section shall:</p> <p>(i) Be in the form that the Commission requires;</p> <p>(ii) Conform to the uniform accounting and financial reporting system adopted under this subtitle; and</p> <p>(iii) Be certified as follows:</p> <p>—— 1. For the University of Maryland Hospital and, by the Legislative Auditor; or</p> <p>—— 2. For any other facility, by it's the Facility's <u>certified public accountant.</u></p>
23M	Education	16-315 Audits	Higher Education Community Colleges	OLA is mentioned extensively (too lengthy to include here), but seems to have no significant routine audit involvement.	(f) Local government auditors. -- An audit performed by an official auditor of any county or Baltimore City approved by the Commission with the concurrence of the Legislative Auditor shall satisfy the annual audit requirement if it otherwise meets the requirements of this section.

24M	Economic Development	10-227 Audits	Maryland Food Center Authority	<p>(a) Required. -- The Legislative Auditor:</p> <p>(1) may conduct a fiscal and compliance audit of the accounts and transactions of the Authority yearly or every 2 years; and</p> <p>(2) shall advise officials of the Authority whether the audit will be yearly or every 2 years.</p> <p>(b) Cost. -- The Authority shall pay the cost of the fiscal part of the post audit examination.</p>	<p>(a) Required.—The Legislative Auditor:</p> <p>—(1) may conduct a fiscal and compliance audit of the accounts and transactions of the Authority as provided in § 2-1220 of the State Government Article yearly or every 2 years; and</p> <p>—(2) shall advise officials of the Authority whether the audit will be yearly or every 2 years.</p> <p>(b) Cost.—The Authority shall pay the cost of the fiscal part of the post audit examination.</p>
25M	Correctional Services	3-510 Audit	Maryland Correctional Enterprises	<p>(a) In general. -- The Legislative Auditor shall conduct audits of Maryland Correctional Enterprises in accordance with Title 2, Subtitle 12, Part IV of the State Government Article.</p> <p>(b) Frequency of audits. -- The Legislative Auditor shall advise officials of Maryland Correctional Enterprises of the frequency of audits to be conducted.</p> <p>(c) Costs. -- Maryland Correctional Enterprises shall bear the cost of the fiscal portion of a post audit examination.</p>	Delete in its entirety, as unnecessary.