# **Md. State Government Code Ann. § 2-1224**

Current through all legislation from the 2023 Regular Session of the General Assembly.

***Michie’s™ Annotated Code of Maryland* > *State Government (Titles 1 — 21)* > *Title 2. General Assembly. (Subts. 1 — 18)* > *Subtitle 12. Staff and Services — Department of Legislative Services. (Pts. I — VII)* > *Part IV. Office of Legislative Audits. (§§ 2-1217 — 2-1229)***

**§ 2-1224. Audit reports.**

**(a)** In this section, “unit” includes:

**(1)** the Board of Liquor License Commissioners for Baltimore City;

**(2)** the board of license commissioners for a county or for the City of Annapolis subject to an audit under § 2-1220(f)(2) of this subtitle; and

**(3)** the Board of License Commissioners for Prince George’s County.

**(b)** Except with the written approval of the Legislative Auditor, an employee or authorized representative of the Office of Legislative Audits shall submit any report of findings only to the Legislative Auditor.

**(c)**

**(1)** On the completion of each examination, the Legislative Auditor shall submit a full and detailed report to the Joint Audit and Evaluation Committee.

**(2)** A report shall include:

**(i)** the findings;

**(ii)** any appropriate recommendations for changes in record keeping or in other conduct of the unit or body that is the subject of the report; and

**(iii)** any response of that unit or body, subject to procedures approved by the Joint Audit and Evaluation Committee.

**(d)** The Legislative Auditor shall send a copy of the report to:

**(1)** the President of the Senate and the Speaker of the House of Delegates;

**(2)** the Chairmen of the Senate Budget and Taxation and House Appropriations Committees;

**(3)** members of the General Assembly, subject to § 2-1257 of this subtitle;

**(4)** the Governor, unless the report is of the Board of Liquor License Commissioners for Baltimore City, the board of license commissioners for a county or for the City of Annapolis subject to an audit under § 2-1220(f)(2) of this subtitle, or the Board of License Commissioners for Prince George’s County;

**(5)** the Comptroller;

**(6)** the State Treasurer, unless the report is of the Board of Liquor License Commissioners for Baltimore City, the board of license commissioners for a county or for the City of Annapolis subject to an audit under § 2-1220(f)(2) of this subtitle, or the Board of License Commissioners for Prince George’s County;

**(7)** the Attorney General, unless the report is of the Board of Liquor License Commissioners for Baltimore City, the board of license commissioners for a county or for the City of Annapolis subject to an audit under § 2-1220(f)(2) of this subtitle, or the Board of License Commissioners for Prince George’s County;

**(8)** the unit or body that is the subject of the report;

**(9)** the Secretary of Budget and Management, unless the report is of the Board of Liquor License Commissioners for Baltimore City, the board of license commissioners for a county or for the City of Annapolis subject to an audit under § 2-1220(f)(2) of this subtitle, or the Board of License Commissioners for Prince George’s County;

**(10)** the Executive Director; and

**(11)** any other person whom the Joint Audit and Evaluation Committee specifies.

**(e)** In addition to the requirements of subsection (d) of this section, each report of:

**(1)** a local school system shall be distributed to the chair of the House Ways and Means Committee and the cochairs of the Joint Committee on the Management of Public Funds;

**(2)** the Board of Liquor License Commissioners for Baltimore City shall be distributed to the chair of the Baltimore City delegation and the chair of the Baltimore City senators;

**(3)** the board of license commissioners for a county or for the City of Annapolis subject to an audit under § 2-1220(f)(2) of this subtitle shall be distributed to:

**(i)** the governing body, as defined in § 1-101 of the Local Government Article, of the county or the City of Annapolis;

**(ii)** the chair of the county’s House Delegation to the General Assembly; and

**(iii)** the chair of the county’s Senate Delegation to the General Assembly; and

**(4)** the Board of License Commissioners for Prince George’s County shall be distributed to:

**(i)** the Prince George’s County Council;

**(ii)** the Prince George’s County Executive;

**(iii)** the chair of the Prince George’s County House Delegation to the General Assembly; and

**(iv)** the chair of the Prince George’s County Senate Delegation to the General Assembly.

**(f)** Except as provided in subsection (i) of this section, after the expiration of any period that the Joint Audit and Evaluation Committee specifies, a report of the Legislative Auditor is available to the public under Title 4, Subtitles 1 through 5 of the General Provisions Article.

**(g)**

**(1)** The Legislative Auditor shall review each unit’s response and advise the unit of the results of the review. The Legislative Auditor shall advise the Joint Audit and Evaluation Committee when:

**(i)** a unit does not make a response to a recommendation;

**(ii)** a unit does not indicate action to be taken in response to a recommendation;

**(iii)** a unit has not taken the action the unit indicated in its response to a recommendation;

**(iv)** a unit requests a waiver from a recommendation; or

**(v)** the response by the unit is not considered appropriate to carry out the recommendation.

**(2)** The Executive Director or the Joint Audit and Evaluation Committee may direct the Legislative Auditor to undertake a review to determine the extent to which action has been taken by a unit to implement a report recommendation.

**(3)** With respect to findings and recommendations of a fiscal/compliance nature, the Committee may recommend to the Governor and the Comptroller that the unit take the corrective action the unit indicates would be taken or take action to correct the findings in the report or the Committee may grant a waiver from the recommended action.

**(4)** Within 45 days after receipt of the recommendation the Governor shall advise the Committee as to the action taken with respect to the recommendation.

**(5)** Without concurrence of the Comptroller, the Committee may not waive a recommendation of the Legislative Auditor with respect to fiscal and financial record keeping, a uniform system of accounting, or the submission of fiscal and financial reports by the units.

**(6)** With respect to findings and recommendations of a performance nature, the Committee may make recommendations to the Governor or propose legislation after reviewing a unit’s response to a recommended action.

**(7)** The Legislative Auditor shall review each local school system’s response to an audit conducted under § 2-1220(e) of this subtitle and advise the local school system of the results of the review. The Legislative Auditor shall advise the Joint Audit and Evaluation Committee when a local school system:

**(i)** does not make a response to a recommendation;

**(ii)** does not indicate action to be taken in response to a recommendation;

**(iii)** has not taken the action the local school system indicated in its response to a recommendation; or

**(iv)** responds in a manner that is not considered appropriate to carry out the recommendation.

**(8)** The Executive Director or the Joint Audit and Evaluation Committee may direct the Legislative Auditor to undertake a review to determine the extent to which action has been taken by a local school system to implement a report recommendation.

**(9)** With respect to findings and recommendations made to a local school system, the Joint Audit and Evaluation Committee may make recommendations to the Governor, State Superintendent of Schools, the local school governing board, or local school officials after reviewing a local school system’s response to a recommended action.

**(h)**

**(1)** The Governor and the Chief Justice of the Supreme Court of Maryland shall implement systems and processes to monitor the efforts of the Executive Departmental Units and the Judiciary, respectively, to correct audit findings reported by the Office of Legislative Audits.

**(2)** Within 9 months of the most recent audit report, any unit that has five or more repeat audit findings shall report to the Office of Legislative Audits for each finding in that audit report:

**(i)** the corrective actions taken; or

**(ii)** a schedule for when specific corrective actions will be implemented.

**(3)** Each unit required to report to the Office of Legislative Audits under paragraph (2) of this subsection shall continue to report to the Office of Legislative Audits on a quarterly basis after the initial report until the actions reported by the agency indicate that satisfactory progress has been made to address all findings.

**(i)** A report auditing a unit of State or local government shall have any cybersecurity findings redacted in a manner consistent with auditing best practices before the report is made available to the public.

**History**

An. Code 1957, art. 40, § 61B; 1984, ch. 284, § 1; 1985, ch. 556; 1988, ch. 6, § 1; 1991, ch. 55, § 6; 1994, ch. 3, § 3; 1996, ch. 349, § 13; 1997, ch. 635, § 2; ch. 636, § 2; 2004, ch. 25, § 6; 2006, ch. 512; 2011, ch. 263; 2014, ch. 104, § 2; 2017, chs. 524, 811, 812; 2019, ch. 510, § 4; ch. 511, § 4; 2021, ch. 82, § 7; ch. 83, § 7; 2022, ch. 241, § 2.

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