

# HOUSE BILL 324

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CF 0lr1859

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By: **Chair, Joint Audit Committee**

Introduced and read first time: January 20, 2020

Assigned to: Appropriations

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## A BILL ENTITLED

1 AN ACT concerning

2 **State Government – Office of Legislative Audits – Costs and Frequency of Audits**

3 FOR the purpose of repealing the requirement that the cost of the fiscal portion of  
4 postaudit examinations of the Environmental Trust Fund be an operating cost of the  
5 Environmental Trust Fund; repealing the requirement that the cost of the fiscal  
6 portion of the audits of the 9–1–1 Trust Fund be paid from the 9–1–1 Trust Fund as  
7 an administrative cost; repealing the requirement that the cost of the fiscal portion  
8 of the postaudit examinations of the Universal Service Trust Fund be paid from the  
9 Universal Service Trust Fund as an administrative cost; altering the frequency at  
10 which the Office of Legislative Audits is required to conduct performance audits of  
11 the Board of Liquor License Commissioners for Baltimore City and the Board of  
12 Liquor License Commissioners for Prince George’s County; and generally relating to  
13 audits performed by the Office of Legislative Audits.

14 BY repealing and reenacting, without amendments,  
15 Article – Natural Resources  
16 Section 3–302(a)(1)  
17 Annotated Code of Maryland  
18 (2018 Replacement Volume and 2019 Supplement)

19 BY repealing and reenacting, with amendments,  
20 Article – Natural Resources  
21 Section 3–302(e)  
22 Annotated Code of Maryland  
23 (2018 Replacement Volume and 2019 Supplement)

24 BY repealing and reenacting, with amendments,  
25 Article – Public Safety  
26 Section 1–309(f)  
27 Annotated Code of Maryland  
28 (2018 Replacement Volume and 2019 Supplement)

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 BY repealing and reenacting, with amendments,  
2 Article – State Finance and Procurement  
3 Section 3A–506(g)  
4 Annotated Code of Maryland  
5 (2015 Replacement Volume and 2019 Supplement)

6 BY repealing and reenacting, with amendments,  
7 Article – State Government  
8 Section 2–1220(f) and (g)  
9 Annotated Code of Maryland  
10 (2014 Replacement Volume and 2019 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
12 That the Laws of Maryland read as follows:

13 **Article – Natural Resources**

14 3–302.

15 (a) (1) There is an Environmental Trust Fund.

16 (e) The Legislative Auditor may conduct post audits of a fiscal and compliance  
17 nature of the Fund and of the appropriations and expenditures made for the purposes of  
18 this subtitle. [The cost of the fiscal portion of the post audit examinations shall be an  
19 operating cost of the Fund.]

20 **Article – Public Safety**

21 1–309.

22 (f) [(1)] The Legislative Auditor may conduct fiscal/compliance audits of the  
23 9–1–1 Trust Fund and of the appropriations and disbursements made for purposes of this  
24 subtitle.

25 [(2)] The cost of the fiscal portion of the audits shall be paid from the 9–1–1  
26 Trust Fund as an administrative cost.]

27 **Article – State Finance and Procurement**

28 3A–506.

29 (g) [(1)] The Legislative Auditor may conduct postaudits of a fiscal and  
30 compliance nature of the Universal Service Trust Fund and the expenditures made for  
31 purposes of § 3A–504(a) of this subtitle and §§ 3A–602(a) and 3A–702 of this title.

