

## Chapter 58

(Senate Bill 323)

AN ACT concerning

### Office of Legislative Audits – Auditing Local School Systems

FOR the purpose of continuing the requirement that the Office of Legislative Audits conduct audits of certain local school systems by requiring the Office to conduct audits of each local school system within certain periods of time; and generally relating to audits of local school systems by the Office of Legislative Audits.

BY repealing and reenacting, with amendments,

Article – State Government

Section 2–1220(e)

Annotated Code of Maryland

(2009 Replacement Volume)

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

#### Article – State Government

2–1220.

(e) (1) [Between July 1, 2004 and June 30, 2010,] **AT LEAST ONCE EVERY 6 YEARS**, the Office of Legislative Audits shall conduct an audit of each local school system to evaluate the effectiveness and efficiency of the financial management practices of the local school system.

(2) The audits may be performed concurrently or separately.

(3) The Office of Legislative Audits shall provide information regarding the audit process to the local school system before the audit is conducted.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2010.

**Approved by the Governor, April 13, 2010.**