

The Joint Committee on Budget and Audit, originally created by Chapter 456, Acts of 1968, had its membership expanded by Chapter 227, Acts of 1971. The Committee is a joint statutory committee of the General Assembly and the governing body of the Department of Fiscal Services. It consists of eighteen members, nine of whom are members of the Senate Finance Committee and nine are members of the House Ways and Means Committee. Members are appointed by the presiding officers of both houses, on the basis of demonstrated ability and interest in the subject of government finances. The presiding officers must give recognition to geographic representation. Both Minority Floor Leaders must be appointed to the Committee. The presiding officers name the chairman and vice chairman by joint action.

The Committee is required to give detailed and systematic attention to budget analysis and review, capital budget study, fiscal policy, fiscal research, legislative post-audit, departmental operation and efficiency and other matters related to State fiscal operations. The Committee is to report annually to the General Assembly (Code 1957, 1971 Repl. Vol., 1971 Supp., Art. 40, secs. 54-56).

DEPARTMENT OF FISCAL SERVICES

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The Department of Fiscal Services was established by Chapter 456, Acts of 1968, succeeding the Fiscal Research Bureau created by Chapter 605, Acts of 1947. It is the financial service arm of the General Assembly and operates under the direct supervision of a standing committee of that body, the Joint Budget and Audit Committee. The Department provides staff services to any commissions or committees that the General Assembly or the Legislative Council may appoint to study taxation or related questions.

The Department's duties also include the study and review of the State budget during all stages of its proposal and consideration, including a report to the General Assembly; the preparation of estimates of the fiscal implications of proposed bills; the study of the operation, administration, personnel, and physical plants of all State agencies; the study of State and local financial affairs and fiscal relationships; the collection of data on the revenues and expenditures of the State's political subdivisions; and the compilation and publication of financial data on the subdivisions.

The Division of Audits originally created as the office of the State Auditor by Chapter 257, Acts of 1902, and Chapter 226, Acts of 1929, is responsible by law for conducting post audits, of a compliance or performance nature, of all departments, agencies and institutions of State government. It audits the accounts of the offices of clerks of court, registers of wills and of the several county treasurers and tax collectors. In addition, it reviews the audit reports of all counties, municipalities and taxing districts (Code 1957, 1971 Repl. Vol., Art. 40, secs. 54-61E).