

Division of Audits:

301 W. Preston Street, Baltimore 21201

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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).

Appropriations	1973	1974
General Funds	\$1,707,868	\$1,850,521
Staff: 103.		

HOUSE OF DELEGATES MEMBERSHIP

The membership of the House of Delegates was fixed at 142 delegates by Chapter 2, Acts of the Special Session of October 11, 1965 (Code 1957, 1971 Repl. Vol., Art. 40, secs. 42-42D, 47-47C). Each county was guaranteed a minimum of one delegate, with the remainder (118) apportioned after this initial award. Any county awarded more than eight delegates had to be divided into districts. Likewise, Baltimore City had to be divided into additional legislative districts if it received more than 48 delegates. In Anne Arundel County, Baltimore County, Montgomery County, and Prince George's County, and in Baltimore City, the members of the House of Delegates are elected from the same subdistricts as members of the Senate. In all other counties, members of the House of Delegates are elected at large. Membership in the House of Delegates until the 1974 general election is as follows:

Allegany County	4 Delegates
Anne Arundel County	9 Delegates
Baltimore County	22 Delegates
Calvert County	1 Delegate
Caroline County	1 Delegate
Carroll County	2 Delegates
Cecil County	2 Delegates
Charles County	2 Delegates
Dorchester County	1 Delegate
Frederick County	3 Delegates