

In conclusion, Senate Bill 205 may have been introduced to achieve an admirable result. However, its application would not achieve the ends which its proponents intended. The bill is simply not necessary. The intended goal of the bill can be achieved through alternative procedures.

For these reasons, I have vetoed Senate Bill 205.

Sincerely,
William Donald Schaefer
Governor

Senate Bill No. 205

AN ACT concerning

State Agencies – Internal Audits

FOR the purpose of requiring State agencies that perform internal audits to ~~employ~~ designate a chief internal auditor and certain staff and to establish a certain internal auditing program; specifying the ~~manner of appointment, qualifications,~~ qualifications, and duties of the chief internal auditor; creating certain exceptions to the qualifications of the chief internal auditor; prescribing the general content of an agency's internal audit program and of internal audits; specifying the auditing standards by which internal ~~audit~~ audits must be conducted; requiring the Chief Internal Auditor and the internal audit staff to have access to certain personnel and information and to maintain the confidentiality of certain records; providing a certain penalty for violation of certain confidentiality laws; defining certain terms; and generally relating to internal audits performed by certain State agencies.

BY adding to

Article – State Government

Section 10-1001 through 10-1007, inclusive, to be under the new subtitle "Subtitle 10. Internal Audits"

Annotated Code of Maryland

(1984 Volume and 1992 Supplement)

Preamble

WHEREAS, A separate budgetary authorization is necessary to finance the personnel and related costs for an internal audit function in a State agency; and

WHEREAS, The establishment of minimum qualifications, standards, and operating procedures will help ensure that an authorized internal audit function is effective; and

WHEREAS, The State of Maryland will benefit from effective internal audit functions in State agencies; now, therefore,

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