

*Division shall ascertain or verify matters of information or procedure concerning these several agencies.*

*(b) The Division of Audits shall examine the books, accounts and reports of all clerks of courts and registers of wills, in the State; and the books and accounts of the several boards of county commissioners, county councils, and the Mayor and City Council of Baltimore, and of the several county treasurers and tax collectors, insofar as they affect the collection of State taxes or the assessable basis upon which State taxes are levied.*

*(c) All audits conducted by the Division of Audits shall be post audits of a compliance or performance nature, or a combination of the two.*

*(d) Assistants and other employees in the Division of Audits shall report the results of their examinations and findings to the Legislative Auditor and to no one else, except by written authority of the Legislative Auditor. At the conclusion of each audit, the Legislative Auditor shall make a full and detailed report in writing to the Joint Committee on Budget and Audit and to the Director of the Department of Fiscal Services, showing the results of examinations made of the books and accounts of the several offices, departments, boards, commissions, institutions, and other agencies examined by the Division of Audits. Subsequently, the Joint Committee shall submit copies of all audit reports to the Governor and to the Comptroller; and at the discretion of the Joint Committee the reports may be released publicly.*

*(e) The Legislative Auditor as part of his reports shall make suggestions as appropriate for changes in the conduct of the offices, departments, boards, commissions, institutions, and agencies, and in the method of keeping the books and accounts of all such agencies. The Legislative Auditor shall report to the Joint Committee on Budget and Audit and to the Director of the Department of Fiscal Services all violations of the law and of any regulations applicable to the keeping of books and accounts, by any office, department, board, bureau, commission, institution, or other agency which receives or expends State monies. These reports also shall be made to particular offices or agencies concerned. The Joint Committee on Budget and Audit, acting through the Legislative Auditor, may direct any such office or other agency to adopt and follow a proper method of keeping books and accounts as the Committee deems proper and advisable. If it appears at any time that any officer or employee whose accounts have been examined by the Division of Audits is in default to the State for any sum or sums of money, the Joint Committee on Budget and Audit shall direct the State's Attorney of the county or of Baltimore City to bring action in the name of the State against the officer or employee and his bond, if any, to recover the money due to the State. In the discretion of the Joint Committee on Budget and Audit, the Attorney General may be directed to bring this suit.*

*(f) From time to time the Comptroller, on the basis of audit reports submitted to him, shall require the several offices and agencies of the State to comply with accounting directives issued by his office.*

*(g) All State offices, officers, departments, boards, bureaus, commissions, institutions and other agencies shall have as a uniform fiscal year the period defined as such in Section 2(20a) and Section 29A*