

(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 § 2(20a) and § 29A of Article 81 of this Code as amended from time to time. They shall keep their books, accounts, statements, and reports in accordance with this fiscal year.]

61B.

(A) (1) THE DIVISION SHALL AUDIT AND REPORT ON EVERY DEPARTMENT, BOARD, BUREAU, COMMISSION, OR OTHER AGENCY OF STATE GOVERNMENT, UNDER THE GENERAL DIRECTION OF THE JOINT BUDGET AND AUDIT COMMITTEE. THE AUDITS SHALL BE MADE AT LEAST EVERY 2 YEARS, BUT MAY BE MADE MORE FREQUENTLY AT THE DISCRETION OF THE DIVISION. FROM TIME TO TIME, AS REQUIRED BY THE COMMITTEE, THE DIVISION SHALL ASCERTAIN OR VERIFY MATTERS OF INFORMATION OR PROCEDURE CONCERNING THESE SEVERAL AGENCIES.

(2) THE DIVISION SHALL AUDIT AND REPORT ON THE OFFICES OF ALL CLERKS OF COURTS AND REGISTERS OF WILLS IN THE STATE. THE DIVISION MAY AUDIT AND REPORT ON THE BOARDS OF COUNTY COMMISSIONERS, COUNTY COUNCILS, THE MAYOR AND CITY COUNCIL OF BALTIMORE, AND THE COUNTY TREASURERS AND TAX COLLECTORS IN THE STATE, IN RELATION TO THE COLLECTION OF STATE TAXES.

(3) THE GENERAL ASSEMBLY, BY RESOLUTION, AND THE JOINT BUDGET AND AUDIT COMMITTEE MAY DIRECT THE DIVISION TO AUDIT AND REPORT ON ANY ASSOCIATION, CORPORATION, OR INCORPORATED INSTITUTION THAT SECURES AN APPROPRIATION FROM THE STATE TREASURY BY AN ACT OF THE GENERAL ASSEMBLY.

(B) (1) AUDITS CONDUCTED BY THE DIVISION SHALL ENCOMPASS AN EXAMINATION OF FINANCIAL TRANSACTIONS, ACCOUNTS, AND REPORTS, AND AN EVALUATION OF COMPLIANCE WITH ALL APPLICABLE LAWS, REGULATIONS, AND DIRECTIVES. THE AUDITS MAY ENCOMPASS, AT THE DISCRETION OF THE DIVISION, REVIEWS OF EFFICIENCY AND ECONOMY IN THE USE OF RESOURCES, AND REVIEWS TO DETERMINE IF DESIRED PROGRAM RESULTS ARE EFFECTIVELY ACHIEVED OR PERFORMED.

(2) THE DIVISION ALSO SHALL CONDUCT AUTOMATIC DATA PROCESSING AUDITS OF AGENCIES OF STATE GOVERNMENT, INCLUDING AUDITS OF COMPUTER CENTER OPERATIONS AND AGENCY AUTOMATION APPLICATIONS.

(C) (1) IN PERFORMING AUDITS, THE EMPLOYEES OF THE DIVISION SHALL HAVE ACCESS TO AND MAY REVIEW AND INSPECT, EXCEPT WHERE PROHIBITED BY THE FEDERAL INTERNAL REVENUE CODE, ALL BOOKS, RECORDS, REPORTS, FILES, AND PAPERS, INCLUDING THOSE WHICH ARE CONFIDENTIAL BY LAW, OF ANY STATE AGENCY, OR OTHER PERSON OR ENTITY RECEIVING STATE FUNDS, WITH RESPECT TO ANY MATTERS WITHIN THE JURISDICTION OF THE DIVISION UNDER THIS SUBHEADING. ~~THE LEGISLATIVE AUDITOR AND ALL EMPLOYEES OF THE DIVISION SHALL HOLD AS CONFIDENTIAL ALL~~