

corporation or association to which the General Assembly has appropriated money or that has received funds from an appropriation from the State Treasury.

(c) The Office of Legislative Audits may audit any county officer or unit that collects State taxes.

(d) [The Office of Legislative Audits shall audit the expenditures or tax revenues of the Maryland–National Capital Park and Planning Commission relating to Prince George’s County, by request of:

- (1) the Joint Audit Committee of the General Assembly;
- (2) the Prince George’s County Executive; or
- (3) the Prince George’s County Council.

(e) (1) The Office of Legislative Audits shall review any audit report prepared under the authority of:

(i) Article 19, § 40 of the Code, with respect to a county, municipal corporation, or taxing district; or

(ii) § 16–315 of the Education Article, with respect to a community college.

(2) The results of any review made by the Office of Legislative Audits under paragraph (1) of this subsection shall be reported as provided in § 2–1224 of this subtitle.

[(f)] (E) (1) Between July 1, 2004 and June 30, 2010, the Office of Legislative Audits shall conduct an audit of each local school system to evaluate the effectiveness and efficiency of the financial management practices of the local school system.

(2) The audits may be performed concurrently or separately.

(3) [The employees of the Office of Legislative Audits shall have access to and may inspect the records, including those that are confidential by law, of any local school system to perform the audits authorized under this section or pursuant to a request for information as provided in § 5–114(e)(4) of the Education Article.

(4) The Office of Legislative Audits shall provide information regarding the audit process to the local school system before the audit is conducted.

[(5) In addition to the requirements of § 2–1224 of this subtitle, each audit shall be distributed to the House Ways and Means Committee and the Joint Committee on the Management of Public Funds.]

2–1221.

(a) A fiscal/compliance audit conducted by the Office of Legislative Audits shall include: