

it related to staff of the Division of Audits, the first sentence of § 59(d)(1).

Subsection (a) of this section is revised to apply to the "deputy legislative auditor and other professional staff." Therefore, the fifth sentence of former Art. 40, § 61A(c), which made the Deputy Legislative Auditor subject to the conditions that apply to other professional staff, is deleted as unnecessary.

Defined term: "Director" § 2-1201

2-1215. REQUIRED AND AUTHORIZED AUDITS.

(A) STATE UNITS.

(1) IN THIS SUBSECTION, "UNIT" INCLUDES EACH CLERK OF COURT AND EACH REGISTER OF WILLS.

(2) AT LEAST ONCE EVERY 2 YEARS, THE DIVISION OF AUDITS SHALL AUDIT EACH UNIT OF THE STATE GOVERNMENT.

(3) IF, ON REQUEST OF THE COMPTROLLER, THE JOINT BUDGET AND AUDIT COMMITTEE SO DIRECTS, THE DIVISION OF AUDITS SHALL AUDIT A CLAIM THAT HAS BEEN PRESENTED TO THE COMPTROLLER FOR PAYMENT OF AN EXPENDITURE OR DISBURSEMENT AND THAT IS ALLEGED TO HAVE BEEN MADE BY OR FOR AN OFFICER OR UNIT OF THE STATE GOVERNMENT.

(4) THE DIVISION OF AUDITS SHALL DETERMINE THE ACCURACY OF INFORMATION ABOUT OR PROCEDURES OF A UNIT OF THE STATE GOVERNMENT, AS DIRECTED BY THE JOINT BUDGET AND AUDIT COMMITTEE.

(B) CORPORATIONS AND ASSOCIATIONS.

IF THE GENERAL ASSEMBLY, BY RESOLUTION, OR THE JOINT BUDGET AND AUDIT COMMITTEE SO DIRECTS, THE DIVISION OF AUDITS SHALL AUDIT A CORPORATION OR ASSOCIATION TO WHICH THE GENERAL ASSEMBLY HAS APPROPRIATED MONEY FROM THE STATE TREASURY.

(C) COUNTY OFFICERS AND UNITS.

THE DIVISION OF AUDITS MAY AUDIT ANY COUNTY OFFICER OR UNIT THAT COLLECTS STATE TAXES.

REVISOR'S NOTE: Subsection (a)(1) of this section is new language added to avoid repetition of references to these positions. As to the term "unit" generally, see the General Revisor's Note to this article.

Subsections (a)(2) through (c) of this section are new language derived without substantive change from former Art. 40, §§ 61B(a) and 61D.