

In subsections (a)(2), (b), and (c) of this section, the former references to a duty to "report" are deleted as unnecessary in light of the requirements for audit reports under § 2-1219 of this subtitle.

In subsection (a)(2) of this section, the former phrase "under the general direction of the Joint Budget and Audit Committee" is deleted as unnecessary since, under §§ 2-1206 and 2-1213(d) of this subtitle, all of the operations of the Division are subject to the Joint Budget and Audit Committee.

Also in subsection (a)(2) of this section, the former phrase "but may be made more frequently at the discretion of the Division" is deleted as unnecessary in light of the requirement for audit "[a]t least" once every 2 years.

In subsection (a)(3) of this section, the correct name of the Joint Budget and Audit Committee is substituted for the former, incorrect reference to the "joint committee on budget and audit".

Also in subsection (a)(3) of this section, reference to the "Division of Audits" is substituted for the former reference to the Legislative Auditor, to conform to the rest of this section. There appeared to be no intent to impose this specific duty on the Legislative Auditor, as opposed to staff of the Legislative Auditor.

Also in subsection (a)(3) of this section, the former words "investigate," "check," and "itemize" are deleted as unnecessary in light of the broad reference "audit".

Also in subsection (a)(3) of this section, the former words "vouchers" and "statements" are deleted as unnecessary in light of the broad term "claim".

In subsection (a)(4) of this section, reference to a duty to "determine the accuracy of ... procedures" is substituted for the former requirement "ascertain or verify", to avoid confusion with use of "verification" with regard to declarations under oath.

In subsection (b) of this section, the former reference to an "incorporated institution" is deleted as unnecessary in light of the word "corporation".

In subsection (c) of this section, the general reference to a "county officer or unit" that collects State taxes is substituted for the former, specific reference to the "boards of county commissioners ... and tax collectors", which was partially obsolete.