

Defined terms: "County" § 1-101
"Includes"; "including" § 1-101

2-1216. SCOPE OF AUDIT.

(A) FISCAL AND COMPLIANCE PARTS.

AN AUDIT OF THE DIVISION OF AUDITS SHALL INCLUDE:

(1) AN EXAMINATION OF FINANCIAL TRANSACTIONS AND RECORDS;

(2) AN EVALUATION OF COMPLIANCE WITH APPLICABLE LAWS AND ORDERS; AND

(3) FOR A UNIT OF THE STATE GOVERNMENT, AN AUDIT OF COMPUTER CENTER OPERATIONS, AUTOMATION APPLICATION, AND OTHER AUTOMATIC DATA PROCESSING OF THE UNIT.

(B) PERFORMANCE PARTS.

AN AUDIT OF THE DIVISION OF AUDITS MAY INCLUDE:

(1) A REVIEW OF THE EFFICIENCY AND ECONOMY WITH WHICH RESOURCES ARE USED; AND

(2) A REVIEW TO DETERMINE WHETHER DESIRED PROGRAM RESULTS ARE ACHIEVED EFFECTIVELY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 40, § 61B(b).

In subsection (a)(1) of this section, the word "records" is substituted for the former words "accounts, and reports," for brevity. See also 63 Op. Att'y Gen. 453 (1978).

In subsection (a)(2) of this section, the former reference to "regulations" is deleted as unnecessary in light of the broad reference to "laws".

Subsection (a)(3) of this section is revised to clarify the apparent intent of former Art. 40, § 61B(b)(2) to enable the Division of Audits to examine automatic data processing operations, which would not necessarily fall within the general audit provision.

In subsection (b) of this section, the former phrase "at the discretion of the Division" is deleted as unnecessary in light of the use of the permissive "may include".

Defined terms: "Includes"; "including" § 1-101