

(2) (i) At least once every [2] 3 years, the Office of Legislative Audits shall CONDUCT A FISCAL/COMPLIANCE audit OF each unit of the State government EXCEPT FOR UNITS IN THE LEGISLATIVE BRANCH.

(II) IN DETERMINING THE AUDIT SCHEDULE FOR A UNIT, THE OFFICE OF LEGISLATIVE AUDITS SHALL TAKE INTO CONSIDERATION:

1. THE MATERIALITY AND RISK OF THE UNIT'S FISCAL ACTIVITIES WITH RESPECT TO THE STATE'S FISCAL ACTIVITIES;

2. THE COMPLEXITY OF THE UNIT'S FISCAL STRUCTURE;  
AND

3. THE NATURE AND EXTENT OF AUDIT FINDINGS IN THE UNIT'S PRIOR AUDIT REPORTS.

(III) EACH AGENCY OR PROGRAM MAY BE AUDITED SEPARATELY OR AS PART OF A LARGER ORGANIZATIONAL UNIT OF STATE GOVERNMENT.

[(ii)](IV) 1. The Office of Legislative Audits has the authority to conduct a separate investigation of an act or allegation of fraud, waste, or abuse in the obligation, expenditure, receipt, or use of State funds.

2. The Legislative Auditor shall determine whether an investigation shall be conducted in conjunction with an audit undertaken in accordance with [subparagraph (i) of] this paragraph or [as a separate review] SEPARATELY.

(3) If, on request of the Comptroller, the Joint Budget and Audit Committee so directs, the Office of Legislative Audits shall audit OR REVIEW 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 Office of Legislative Audits shall CONDUCT AN AUDIT OR REVIEW TO determine the accuracy of information about or procedures of a unit of the State government, as directed by the Joint Budget and Audit Committee OR THE DIRECTOR.

(b) If the General Assembly, by resolution, or the Joint Budget and Audit Committee so directs, the Office of Legislative Audits shall CONDUCT AN audit OR REVIEW OF a corporation or association to which the General Assembly has appropriated money OR WHICH 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) (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