

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

(II) § 16-409 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 § 2-1219 OF THIS SUBTITLE.

2-1216.

(a) [An] A FISCAL/COMPLIANCE audit [of] CONDUCTED BY the Office of Legislative Audits shall include:

(1) an examination of INTERNAL CONTROLS AND financial transactions and records;

(2) an evaluation of compliance with applicable laws and [orders] REGULATIONS;

(3) [for a unit of the State government,] an audit of ELECTRONIC DATA PROCESSING [computer center] operations[, automation application, and other automatic data processing of the unit]; and