

[(e)](F) The Legislative Auditor shall devote full time to the duties of office AND SHALL SERVE IN A NONPARTISAN CAPACITY.

[2-1214.] 2-1219. Additional staff.

(a) With the approval of the EXECUTIVE Director, the Legislative Auditor shall appoint a Deputy Legislative Auditor and other professional staff.

(b) (1) The Deputy Legislative Auditor must be licensed as a certified public accountant in the State.

(2) The Deputy Legislative Auditor:

(i) has the duties delegated by the Legislative Auditor; and

(ii) may be designated by the EXECUTIVE Director to act as Legislative Auditor if the office is vacant or the Legislative Auditor is unable to perform the duties of office.

[2-1215.] 2-1220. Required and authorized audits.

(a) (1) In this subsection, "unit" includes each STATE DEPARTMENT, AGENCY, UNIT, AND PROGRAM, INCLUDING EACH clerk of court and each register of wills.

(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