

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 EXECUTIVE 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 THAT 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~~ § 16-315 OF THE EDUCATION ARTICLE WITH RESPECT TO A COMMUNITY COLLEGE;

(III) § 5-109 OF THE EDUCATION ARTICLE, WITH RESPECT TO A BOARD OF EDUCATION; OR

(IV) § 23-405 OF THE EDUCATION ARTICLE WITH RESPECT TO A LIBRARY BOARD.

(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 § 2-1224 OF THIS SUBTITLE.

[2-1216.] 2-1221. Scope of audit.

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

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

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

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