

(4) the STATESTAT OR managing for results agency strategic plan required under this article that shall be limited to a description of the agency's mission, goals, objectives, and performance measures.

Article - State Government

2-1221.

(a) A fiscal/compliance audit conducted by the Office of Legislative Audits shall include:

- (1) examining financial transactions and records and internal controls;
- (2) evaluating compliance with applicable laws and regulations;
- (3) examining electronic data processing operations; and
- (4) evaluating compliance with applicable laws and regulations relating to the acquisition of goods and services from Maryland Correctional Enterprises.

(b) A performance audit conducted by the Office of Legislative Audits may include:

- (1) evaluating the efficiency, effectiveness, and economy with which resources are used;
- (2) determining whether desired program results are achieved; and
- (3) determining the reliability of performance measures, as defined in § 3-1001(g) of the State Finance and Procurement Article, identified in:

(I) the managing for results agency strategic plan developed under § 3-1002(c) of the State Finance and Procurement Article; OR

(II) THE STATESTAT AGENCY STRATEGIC PLAN SUBMITTED UNDER § 3-1003(D) OF THE STATE FINANCE AND PROCUREMENT ARTICLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2007.