

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 STATE STAT AGENCY STRATEGIC PLAN DEVELOPED UNDER ~~§ 3-1002(c)~~ § 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.

Approved by the Governor, April 10, 2007.