

2-1215.

(a) (1) In this subsection, "unit" includes each clerk of court and each register of wills.

(2) At least once every 2 years, the [Division of Audits] OFFICE OF LEGISLATIVE AUDITS shall audit each unit of the State government.

(3) If, on request of the Comptroller, the Joint Budget and Audit Committee so directs, the [Division of Audits] OFFICE OF LEGISLATIVE AUDITS shall audit 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 [Division of Audits] OFFICE OF LEGISLATIVE AUDITS shall determine the accuracy of information about or procedures of a unit of the State government, as directed by the Joint Budget and Audit Committee.

(b) If the General Assembly, by resolution, or the Joint Budget and Audit Committee so directs, the [Division of Audits] OFFICE OF LEGISLATIVE AUDITS shall audit a corporation or association to which the General Assembly has appropriated money from the State treasury.

(c) The [Division of Audits] OFFICE OF LEGISLATIVE AUDITS may audit any county officer or unit that collects State taxes.

2-1216.

(a) An audit of the [Division of Audits] OFFICE OF LEGISLATIVE AUDITS shall include:

- (1) an examination of financial transactions and records;
- (2) an evaluation of compliance with applicable laws and orders;
- (3) for a unit of the State government, an audit of computer center operations, automation application, and other automatic data processing of the unit; and
- (4) for a unit of State government, an evaluation of compliance with applicable laws and regulations relating to the acquisition of goods and services from State Use Industries.

(b) An audit of the [Division of Audits] OFFICE OF LEGISLATIVE AUDITS may include:

- (1) a review of the efficiency and economy with which resources are used;
- and
- (2) a review to determine whether desired program results are achieved effectively.