

**TITLE 1: GOVERNMENT**  
**DIVISION 2: EXECUTIVE BRANCH**

**§ 2304. Public Auditor: Special Duties to Prevent Fraud, Waste and Abuse of Public Funds.**

(a) The office of the Public Auditor shall specially act to prevent and detect fraud, waste and abuse in the collection and expenditure of all public funds. The Public Auditor may audit any transaction involving the procurement of supplies or the procurement of any construction by agencies of the Commonwealth, and the procurement of any supplies and services in connection with such construction.

(b) The Public Auditor may conduct audits and investigations, when necessary, relating to programs and operations involving expenditure of public funds. The Public Auditor may review legislation and regulations relating to programs and operations involving expenditure of public funds and may make recommendations concerning the effect of the legislation or regulation on the prevention and detection of fraud, waste and abuse. The Public Auditor may recommend policies to assist in the prevention or detection of fraud, waste and abuse. The person in charge of, or the governing body of any Commonwealth agency, involved in the expenditure of public funds for the purpose of procurement of supplies or construction, and the services and supplies in connection therewith, may request the assistance of the office of Public Auditor with respect to implementation of any suggested policy.

**Source:** PL 3-91, § 203.