§ 40. Department of audit and control; comptroller. There shall continue to be in the state government a department of audit and control.

1. The head of the department of audit and control shall be the comptroller. He shall be paid an annual salary of one hundred fifty-one thousand five hundred dollars.

2. The organization of the department of audit and control is continued until changed by or pursuant to law. The comptroller may establish such divisions, bureaus, sections and units in the department as he may deem necessary and may consolidate, alter or abolish any of them.

3. The functions of the comptroller, and his powers and duties pertaining thereto, shall be exercised and performed in the department of audit and control by the comptroller and by such divisions, bureaus, sections, units and officers in the department as he may designate.