

2-1222.

(a) An [audit or review] EXAMINATION conducted by the Office of Legislative Audits shall generally be made at the offices of the State unit, county officer or unit, corporation, [or] association, OR LOCAL SCHOOL SYSTEM that is subject to [audit or review] EXAMINATION.

(b) (1) If considered appropriate and after consultation with the [State] unit OR BODY being [audited or reviewed] EXAMINED, the Legislative Auditor may authorize all or a portion of an [audit or review] EXAMINATION to be conducted at the offices of the Office of Legislative Audits.

(2) Before the original or only copy of any record is removed from the State unit's premises, the prior approval of the State unit for the removal is required.

2-1223.

(a) (1) Except as prohibited by the federal Internal Revenue Code, during an [audit or review] EXAMINATION, the employees OR AUTHORIZED REPRESENTATIVES of the Office of Legislative Audits shall have access to and may inspect the records, including those that are confidential by law, of any unit of the State government or of a person or other body receiving State funds, with respect to any matter under the jurisdiction of the Office of Legislative Audits.

(2) In conjunction with an [audit or review] EXAMINATION authorized under [§ 2-1220 of] this subtitle, the access required by paragraph (1) of this subsection shall include the records of contractors and subcontractors that perform work under State contracts.

(3) THE EMPLOYEES OR AUTHORIZED REPRESENTATIVES OF THE OFFICE OF LEGISLATIVE AUDITS SHALL HAVE ACCESS TO AND MAY INSPECT THE RECORDS, INCLUDING THOSE THAT ARE CONFIDENTIAL BY LAW, OF ANY LOCAL SCHOOL SYSTEM TO PERFORM THE AUDITS AUTHORIZED UNDER § 2-1220 OF THIS SUBTITLE OR IN ACCORDANCE WITH A REQUEST FOR INFORMATION AS PROVIDED IN § 5-114(E) OF THE EDUCATION ARTICLE.

(b) Each officer or employee of the unit or body that is subject to [audit or review] EXAMINATION shall provide any information that the Legislative Auditor determines to be needed for the [audit or review] EXAMINATION OF THAT UNIT OR BODY, OR OF ANY MATTER UNDER THE AUTHORITY OF THE OFFICE OF LEGISLATIVE AUDITS, including information that otherwise would be confidential under any provision of law.

(c) (1) The Legislative Auditor may issue process that requires an official who is subject to [audit or review] EXAMINATION to produce a record that is needed for the [audit or review] EXAMINATION.

(2) The process shall be sent to the sheriff for the county where the official is located.

(3) The sheriff promptly shall serve the process.