

~~INFORMATION OBTAINED PURSUANT TO THIS REVIEW AND INSPECTION. THE EMPLOYEES SHALL SUBMIT REPORTS OF THEIR FINDINGS ONLY TO THE LEGISLATIVE AUDITOR, EXCEPT UPON THE WRITTEN AUTHORITY OF THE LEGISLATIVE AUDITOR.~~

(2) THE EMPLOYEES OF THE DIVISION SHALL HOLD AS CONFIDENTIAL, EXCEPT AMONG THEMSELVES, ALL INFORMATION OBTAINED PURSUANT TO THIS REVIEW AND INSPECTION. THE LEGISLATIVE AUDITOR AND THE EMPLOYEES OF THE DIVISION MAY NOT, EITHER IN REPORTS OR OTHERWISE, DISCLOSE INFORMATION FROM OTHERWISE CONFIDENTIAL RECORDS WHICH WOULD IDENTIFY PERSONS WHO ARE THE SUBJECTS OF THOSE RECORDS. THE EMPLOYEES SHALL SUBMIT REPORTS OF THEIR FINDINGS ONLY TO THE LEGISLATIVE AUDITOR, EXCEPT UPON THE WRITTEN AUTHORITY OF THE LEGISLATIVE AUDITOR. ANY VIOLATION OF THE PROVISIONS OF THIS SECTION IS SUBJECT TO THE PENALTIES OF SECTION 61C OF THIS SUBTITLE.

~~(2)~~ (3) AT THE CONCLUSION OF EACH AUDIT, THE LEGISLATIVE AUDITOR SHALL SUBMIT A FULL AND DETAILED REPORT TO THE JOINT BUDGET AND AUDIT COMMITTEE AND THE DIRECTOR OF THE DEPARTMENT OF FISCAL SERVICES. THE REPORT SHALL STATE THE FINDINGS OF THE AUDIT AND SHALL INCLUDE ANY APPROPRIATE RECOMMENDATIONS FOR CHANGES IN THE CONDUCT OF THE AGENCY, PERSON, OR ENTITY AUDITED, AND IN THE METHOD OF KEEPING THEIR BOOKS, ACCOUNTS, AND RECORDS. SUBSEQUENTLY, THE DIRECTOR SHALL SUBMIT COPIES OF ALL AUDIT REPORTS TO THE GOVERNOR, THE COMPTROLLER, AND TO ANY OTHER PERSONS DESIGNATED BY THE COMMITTEE. EXCEPT FOR A PERIOD OF TIME SPECIFIED BY THE COMMITTEE, THE REPORTS ARE AVAILABLE TO THE PUBLIC AS PROVIDED BY ARTICLE 76A OF THE CODE.

(D) THE LEGISLATIVE AUDITOR SHALL ALSO REPORT TO THE JOINT BUDGET AND AUDIT COMMITTEE AND TO THE DIRECTOR OF THE DEPARTMENT OF FISCAL SERVICES ALL APPARENT VIOLATIONS OF LAW OR ANY APPLICABLE REGULATIONS INVOLVING THE USE OF STATE FUNDS BY ANY AGENCY, PERSON, OR ENTITY AUDITED. THESE REPORTS SHALL ALSO BE MADE TO THE PARTICULAR AGENCY, PERSON, OR ENTITY CONCERNED. IF IT APPEARS AT ANY TIME THAT ANY OFFICER OR EMPLOYEE SUBJECT TO AN AUDIT BY THE LEGISLATIVE AUDITOR IS IN DEFAULT TO THE STATE FOR ANY SUM OR SUMS OF MONEY, THE LEGISLATIVE AUDITOR SHALL NOTIFY THE APPLICABLE STATE'S ATTORNEY AND THE ATTORNEY GENERAL AND REQUEST THAT APPROPRIATE ACTION BE TAKEN.

(E) THE COMPTROLLER, ON THE BASIS OF AUDIT REPORTS SUBMITTED TO THE JOINT BUDGET AND AUDIT COMMITTEE BY THE LEGISLATIVE AUDITOR, SHALL REQUIRE THE SEVERAL OFFICES AND AGENCIES OF THE STATE TO COMPLY WITH THE RECOMMENDATIONS MADE BY THE LEGISLATIVE AUDITOR WITH REGARD TO THE METHOD OF KEEPING BOOKS AND ACCOUNTS, ADOPTING UNIFORM SYSTEMS OF ACCOUNTING, OR MAKING REPORTS AND ADVISE THE COMMITTEE OF THE ACTION TAKEN. IF THE OFFICES OR AGENCIES ESTABLISH TO THE SATISFACTION OF THE COMPTROLLER THAT THE RECOMMENDATIONS SHOULD NOT BE IMPLEMENTED, THE COMPTROLLER SHALL NOTIFY THE COMMITTEE OF THE REASONS FOR NOT IMPLEMENTING THE RECOMMENDATIONS.