

(F) ALL STATE OFFICES, OFFICERS, DEPARTMENTS, BOARDS, BUREAUS, COMMISSIONS, INSTITUTIONS, AND OTHER AGENCIES SHALL HAVE AS A UNIFORM FISCAL YEAR THE PERIOD DEFINED AS SUCH IN SECTION 2(20A) AND SECTION 29A OF ARTICLE 81 OF THIS CODE. THEY SHALL KEEP THEIR BOOKS, ACCOUNTS, STATEMENTS, AND REPORTS IN ACCORDANCE WITH THIS FISCAL YEAR.

(GIC.) THE REVIEW AND REPORTS OF THE LEGISLATIVE AUDITOR AND THE EMPLOYERS OF THE DIVISION OF LABOR RELATIONS.

(a) The Legislative Auditor may require the production before him of the books and accounts of any office or officer which he is authorized to examine. He may examine any such officer under oath touching the affairs of his office, or he may examine under oath any other person as a witness if he is advised that the person has important information concerning the conduct of the office. The Legislative Auditor may issue process compelling the witness to attend before him, which shall be directed to the sheriff of the county or Baltimore City where the witness may be found. The sheriff shall serve this process promptly. The cost of the process shall be paid by the State.

(b) Any officer who refuses to allow an examination of the books and accounts of his office or agency and any witness served with process who refuses or neglects to appear before the Legislative Auditor or refuses to answer upon oath concerning the conduct of the office, or as to the books and accounts of the office, is guilty of a misdemeanor. Upon indictment and conviction therefor, he shall be fined not less than one hundred dollars (\$100) or more than one thousand dollars (\$1000) in the discretion of the court.

(c) The examination of the books and accounts of the several offices and agencies shall be made in the offices of those agencies.]

(A) EVERY OFFICER OR EMPLOYEE OF AN AGENCY, PERSON, OR ENTITY SUBJECT TO AUDIT BY THE LEGISLATIVE AUDITOR SHALL PROVIDE THE INFORMATION AND DATA REQUIRED AS DETERMINED BY THE LEGISLATIVE AUDITOR TO PERFORM THE AUDIT. THIS INFORMATION AND DATA SHALL BE MADE AVAILABLE NOTWITHSTANDING CONFIDENTIALITY PROVISIONS OF OTHER LAW. THE AUDIT SHALL BE MADE IN THE OFFICES OF THE AGENCY, PERSON, OR ENTITY.

(B) THE LEGISLATIVE AUDITOR MAY ISSUE PROCESS REQUIRING ANY OFFICER OR OFFICIAL SUBJECT TO AUDIT TO PRODUCE, FOR AUDIT PURPOSES, ALL BOOKS OF ACCOUNTS, RECORDS, REPORTS, AND FILES REQUIRED FOR THE AUDIT. THE PROCESS SHALL BE DIRECTED TO THE SHERIFF OF THE COUNTY OR BALTIMORE CITY WHERE THE OFFICER OR OFFICIAL MAY BE LOCATED. THE SHERIFF SHALL SERVE THE PROCESS PROMPTLY. THE COST OF PROCESS SHALL BE PAID BY THE STATE.