

(4) The State shall pay the cost of process.

(5) If a person fails to comply with process issued under this subsection or fails to provide information that is requested during an [audit or review] EXAMINATION, a circuit court may issue an order directing compliance with the process or compelling that the information requested be provided.

2-1224.

(a) Except with the written approval of the Legislative Auditor, an employee OR AUTHORIZED REPRESENTATIVE of the Office of Legislative Audits shall submit any report of findings only to the Legislative Auditor.

(b) (1) On the completion of each [audit or review] EXAMINATION, the Legislative Auditor shall submit a full and detailed report to the Joint Audit Committee.

(2) A report shall include:

(i) the findings;

(ii) any appropriate recommendations for changes in record keeping or in other conduct of the unit or body [audited or reviewed] THAT IS THE SUBJECT OF THE REPORT; and

(iii) any response of [the] THAT unit or body [audited or reviewed], subject to procedures approved by the Joint Audit Committee.

(c) The Legislative Auditor shall send a copy of the report to:

(1) the President of the Senate and the Speaker of the House of Delegates;

(2) the Chairmen of the Senate Budget and Taxation and House Appropriations Committees;

(3) members of the General Assembly, subject to § 2-1246 of this subtitle;

(4) the Governor;

(5) the Comptroller;

(6) the State Treasurer;

(7) the Attorney General;

(8) the unit OR BODY that [has been audited or reviewed] IS THE SUBJECT OF THE REPORT;

(9) the Secretary of Budget and Management;

(10) the Executive Director; and

(11) any other person whom the Joint Audit Committee specifies.