

(D) IN ADDITION TO THE REQUIREMENTS OF SUBSECTION (C) OF THIS SECTION, EACH REPORT OF A LOCAL SCHOOL SYSTEM SHALL BE DISTRIBUTED TO THE CHAIR OF THE HOUSE WAYS AND MEANS COMMITTEE AND THE COCHAIRS OF THE JOINT COMMITTEE ON THE MANAGEMENT OF PUBLIC FUNDS.

[(d)](E) After the expiration of any period that the Joint Audit Committee specifies, a report of the Legislative Auditor is available to the public under §§ 10-602 and 10-611 through 10-628 of this article.

[(e)](F) (1) The Legislative Auditor shall review each unit's response and advise the unit of the results of the review. The Legislative Auditor shall advise the Joint Audit Committee when:

- (i) a unit does not make a response to a recommendation;
- (ii) a unit does not indicate action to be taken in response to a recommendation;
- (iii) a unit has not taken the action the unit indicated in its response to a recommendation;
- (iv) a unit requests a waiver from a recommendation; or
- (v) the response by the unit is not considered appropriate to carry out the recommendation.

(2) The Executive Director or the Joint Audit Committee may direct the Legislative Auditor to undertake a review to determine the extent to which action has been taken by a unit to implement a report recommendation.

(3) With respect to findings and recommendations of a fiscal/compliance nature, the Committee may recommend to the Governor and the Comptroller that the unit take the corrective action the unit indicates would be taken or take action to correct the findings in the report or the Committee may grant a waiver from the recommended action.

(4) Within 45 days after receipt of the recommendation the Governor shall advise the Committee as to the action taken with respect to the recommendation.

(5) Without concurrence of the Comptroller, the Committee may not waive a recommendation of the Legislative Auditor with respect to fiscal and financial record keeping, a uniform system of accounting, or the submission of fiscal and financial reports by the units.

(6) With respect to findings and recommendations of a performance nature, the Committee may make recommendations to the Governor or propose legislation after reviewing a unit's response to a recommended action.

(7) THE LEGISLATIVE AUDITOR SHALL REVIEW EACH LOCAL SCHOOL SYSTEM'S RESPONSE TO AN AUDIT CONDUCTED UNDER § 2-1220(E) OF THIS SUBTITLE