

AND ADVISE THE LOCAL SCHOOL SYSTEM OF THE RESULTS OF THE REVIEW. THE LEGISLATIVE AUDITOR SHALL ADVISE THE JOINT AUDIT COMMITTEE WHEN A LOCAL SCHOOL SYSTEM:

- (I) DOES NOT MAKE A RESPONSE TO A RECOMMENDATION;
- (II) DOES NOT INDICATE ACTION TO BE TAKEN IN RESPONSE TO A RECOMMENDATION;
- (III) HAS NOT TAKEN THE ACTION THE LOCAL SCHOOL SYSTEM INDICATED IN ITS RESPONSE TO A RECOMMENDATION; OR
- (IV) RESPONDS IN A MANNER THAT IS NOT CONSIDERED APPROPRIATE TO CARRY OUT THE RECOMMENDATION.

(8) 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 LOCAL SCHOOL SYSTEM TO IMPLEMENT A REPORT RECOMMENDATION.

(9) WITH RESPECT TO FINDINGS AND RECOMMENDATIONS MADE TO A LOCAL SCHOOL SYSTEM, THE JOINT AUDIT COMMITTEE MAY MAKE RECOMMENDATIONS TO THE GOVERNOR, STATE SUPERINTENDENT OF SCHOOLS, THE LOCAL SCHOOL GOVERNING BOARD, OR LOCAL SCHOOL OFFICIALS AFTER REVIEWING A LOCAL SCHOOL SYSTEM'S RESPONSE TO A RECOMMENDED ACTION.

(G) (1) BY OCTOBER 1, 2006, THE GOVERNOR AND THE CHIEF JUDGE OF THE COURT OF APPEALS SHALL IMPLEMENT SYSTEMS AND PROCESSES TO MONITOR THE EFFORTS OF THE EXECUTIVE DEPARTMENTAL UNITS AND THE JUDICIARY, RESPECTIVELY, TO CORRECT AUDIT FINDINGS REPORTED BY THE OFFICE OF LEGISLATIVE AUDITS.

(2) WITHIN 9 MONTHS OF THE MOST RECENT AUDIT REPORT, ANY UNIT OF STATE GOVERNMENT THAT HAS FIVE OR MORE REPEAT AUDIT FINDINGS SHALL REPORT TO THE OFFICE OF LEGISLATIVE AUDITS FOR EACH FINDING IN THAT AUDIT REPORT.

- (I) THE CORRECTIVE ACTIONS TAKEN; OR
- (II) A SCHEDULE FOR WHEN SPECIFIC CORRECTIVE ACTIONS WILL BE IMPLEMENTED FOR EACH FINDING.

(3) EACH UNIT REQUIRED TO REPORT TO THE OFFICE OF LEGISLATIVE AUDITS UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL CONTINUE TO REPORT TO THE OFFICE OF LEGISLATIVE AUDITS ON A QUARTERLY BASIS AFTER THE INITIAL REPORT UNTIL ALL REPEAT FINDINGS HAVE BEEN RESOLVED THE ACTIONS REPORTED BY THE AGENCY INDICATE THAT SATISFACTORY PROGRESS HAS BEEN MADE TO ADDRESS ALL FINDINGS.