

(b) The financial statements required under subsection (a)(2) of this section shall be prepared and available for audit purposes not later than 60 days after the close of each fiscal year.

3-509.

(a) Annually, the Division shall submit a complete financial and operational report of [State Use Industries] MARYLAND CORRECTIONAL ENTERPRISES and the [State Use Industries] MARYLAND CORRECTIONAL ENTERPRISES revolving fund to:

- (1) the Governor;
- (2) the Secretary; and
- (3) the Secretary of Budget and Management.

(b) The report required under subsection (a) of this section shall:

(1) be in the same general form as a report by the Division on its operations and programs; and

(2) include information about present and projected personnel and compensation requirements of [State Use Industries] MARYLAND CORRECTIONAL ENTERPRISES.

(c) The Governor, the Secretary, and the Secretary of Budget and Management may include data from the report submitted under this section in the preparation of the budget and capital improvement bill.

3-510.

(a) The Legislative Auditor shall conduct audits of [State Use Industries] MARYLAND CORRECTIONAL ENTERPRISES in accordance with Title 2, Subtitle 12, Part IV of the State Government Article.

(b) The Legislative Auditor shall advise officials of [State Use Industries] MARYLAND CORRECTIONAL ENTERPRISES of the frequency of audits to be conducted.

(c) [State Use Industries] MARYLAND CORRECTIONAL ENTERPRISES shall bear the cost of the fiscal portion of a post audit examination.

3-511.

The Commissioner and [General Manager] CHIEF EXECUTIVE OFFICER may develop programs to provide services or produce goods used by:

- (1) units of State government;
- (2) political subdivisions of the State;
- (3) units of the federal government;
- (4) units of other states; or
- (5) political subdivisions of other states.