

2-1217. PLACE OF AUDITS.

AN AUDIT OF THE DIVISION OF AUDITS SHALL BE MADE AT THE OFFICES OF THE STATE UNIT, COUNTY OFFICER OR UNIT, CORPORATION, OR ASSOCIATION THAT IS SUBJECT TO AUDIT.

REVISOR'S NOTE: This section is new language derived without substantive change from the third sentence of former Art. 40, § 61C(a).

Defined term: "County" § 1-101

2-1218. AUDIT PROCEDURES.

(A) ACCESS TO RECORDS.

EXCEPT AS PROHIBITED BY THE FEDERAL INTERNAL REVENUE CODE, DURING AN AUDIT, THE EMPLOYEES OF THE DIVISION OF AUDITS SHALL HAVE ACCESS TO AND MAY INSPECT THE RECORDS, INCLUDING THOSE THAT ARE CONFIDENTIAL BY LAW, OF ANY UNIT OF THE STATE GOVERNMENT OR OF A PERSON OR OTHER BODY RECEIVING STATE FUNDS, WITH RESPECT TO ANY MATTER UNDER THE JURISDICTION OF THE DIVISION OF AUDITS.

(B) PROVISION OF INFORMATION.

EACH OFFICER OR EMPLOYEE OF THE UNIT OR BODY THAT IS SUBJECT TO AUDIT SHALL PROVIDE ANY INFORMATION THAT THE LEGISLATIVE AUDITOR FINDS TO BE NEEDED FOR THE AUDIT, INCLUDING INFORMATION THAT OTHERWISE WOULD BE CONFIDENTIAL UNDER ANY PROVISION OF LAW.

(C) ENFORCEMENT.

(1) THE LEGISLATIVE AUDITOR MAY ISSUE PROCESS THAT REQUIRES AN OFFICIAL WHO IS SUBJECT TO AUDIT TO PRODUCE A RECORD THAT IS NEEDED FOR THE AUDIT.

(2) THE PROCESS SHALL BE SENT TO THE SHERIFF FOR THE COUNTY WHERE THE OFFICIAL IS LOCATED.

(3) THE SHERIFF PROMPTLY SHALL SERVE THE PROCESS.

(4) THE STATE SHALL PAY THE COST OF PROCESS.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 40, § 61B(c)(1) and § 61C(b) and the first and second sentences of (a).

In subsections (a) and (c)(1) of this section, the former, specific words such as "books", "reports", "files", and "papers" are deleted as unnecessary in light of the broad reference to "record[s]".