

In subsection (b) of this section, the former word "data" is deleted as unnecessary in light of the synonym "information".

Defined terms: "County" § 1-101  
"Includes"; "including" § 1-101 "Person" § 1-101

2-1219. AUDIT REPORTS.

(A) REPORT OF EMPLOYEES.

EXCEPT WITH THE WRITTEN APPROVAL OF THE LEGISLATIVE AUDITOR, AN EMPLOYEE OF THE DIVISION OF AUDITS SHALL SUBMIT ANY REPORT OF FINDINGS ONLY TO THE LEGISLATIVE AUDITOR.

(B) REPORT OF LEGISLATIVE AUDITOR.

(1) ON THE COMPLETION OF EACH AUDIT, THE LEGISLATIVE AUDITOR SHALL SUBMIT A FULL AND DETAILED AUDIT REPORT TO THE JOINT BUDGET AND AUDIT COMMITTEE AND THE DIRECTOR.

(2) AN AUDIT REPORT SHALL INCLUDE:

(I) THE AUDIT FINDINGS; AND

(II) ANY APPROPRIATE RECOMMENDATIONS FOR CHANGES IN RECORDKEEPING OR IN OTHER CONDUCT OF THE UNIT OR BODY AUDITED.

(C) DISTRIBUTION BY DIRECTOR.

THE DIRECTOR SHALL SEND A COPY OF THE AUDIT REPORT OF THE LEGISLATIVE AUDITOR TO:

(1) THE GOVERNOR;

(2) THE COMPTROLLER; AND

(3) ANY OTHER PERSON WHOM THE JOINT BUDGET AND AUDIT COMMITTEE SPECIFIES.

(D) PUBLIC ACCESS.

AFTER THE EXPIRATION OF ANY PERIOD THAT THE JOINT BUDGET AND AUDIT COMMITTEE SPECIFIES, AN AUDIT REPORT OF THE LEGISLATIVE AUDITOR IS AVAILABLE TO THE PUBLIC UNDER §§ 10-601 AND 10-611 THROUGH 10-628 OF THIS ARTICLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 40, § 61B(c)(3) and the third sentence of (2).

In subsection (b)(2)(ii) of this section, the former references to keeping "books" and "accounts" are deleted in light of the broad word "recordkeeping".