As to limitations on the contents of these reports, see  $\S 2-1221(a)(2)$  of this subtitle.

As to the duties of the Comptroller to ensure compliance with recommendations in the audit reports, see former Art. 40, § 61B(e) -- now Art. 19, § 29(b) of the Code.

Defined terms: "Director" § 2-1201
"Includes"; "including" § 1-101 "Person" § 1-101

2-1220. REPORTS ON VIOLATIONS AND DEFAULTS.

- (A) VIOLATIONS.
- (1) IN ADDITION TO THE AUDIT REPORT UNDER § 2-1219 OF THIS SUBTITLE, THE LEGISLATIVE AUDITOR SHALL REPORT AN APPARENT VIOLATION OF ANY LAW ON USE OF STATE FUNDS BY THE UNIT OF THE STATE GOVERNMENT OR OTHER BODY THAT IS AUDITED.
- (2) A REPORT UNDER THIS SUBSECTION SHALL BE SUBMITTED TO:
  - (I) THE JOINT BUDGET AND AUDIT COMMITTEE;
  - (II) THE DIRECTOR; AND
- (III) THE UNIT OR BODY THAT IS THE SUBJECT OF THE REPORT.
  - (B) DEFAULTS.
- (1) THE LEGISLATIVE AUDITOR SHALL REPORT TO THE ATTORNEY GENERAL AND AN APPROPRIATE STATE'S ATTORNEY AN APPARENT DEFAULT TO THE STATE FOR ANY MONEY BY AN OFFICER OR EMPLOYEE WHO IS SUBJECT TO AUDIT.
- (2) A REPORT UNDER THIS SUBSECTION SHALL ASK THE ATTORNEY GENERAL AND STATE'S ATTORNEY TO TAKE APPROPRIATE ACTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 40, § 61B(d).

The introductory language of subsection (a)(1) of this section, "[i]n addition to the audit report under § 2-1219 of this subtitle," is added to clarify that reports of violations are separate -- and in addition to -- the usual audit report.

In subsection (a)(1) of this section, the former, specific reference to "applicable regulations" is deleted as unnecessary in light of the broad word "law".