

(II) A UNIT DOES NOT INDICATE ACTION TO BE TAKEN IN RESPONSE TO A RECOMMENDATION;

(III) A UNIT HAS NOT TAKEN THE ACTION THE UNIT INDICATED IN ITS RESPONSE TO A RECOMMENDATION;

(IV) A UNIT REQUESTS A WAIVER FROM A RECOMMENDATION; OR

(V) THE RESPONSE BY THE UNIT IS NOT CONSIDERED APPROPRIATE TO CARRY OUT THE RECOMMENDATION.

(4) WITH RESPECT TO FINDINGS AND RECOMMENDATIONS OF A FISCAL AND COMPLIANCE NATURE, THE COMMITTEE MAY RECOMMEND TO THE GOVERNOR AND THE COMPTROLLER THAT THE UNIT TAKE THE CORRECTIVE ACTION THE UNIT INDICATES WOULD BE TAKEN OR TAKE CORRECTIVE ACTION TO CORRECT THE FINDINGS IN THE AUDIT REPORT OR THE COMMITTEE MAY GRANT A WAIVER FROM THE RECOMMENDED ACTION.

(5) WITHIN 45 DAYS AFTER RECEIPT OF THE RECOMMENDATION THE GOVERNOR SHALL ADVISE THE COMMITTEE AS TO THE ACTION TAKEN WITH RESPECT TO THE RECOMMENDATION.

(6) WITHOUT CONCURRENCE OF THE COMPTROLLER, THE COMMITTEE MAY NOT WAIVE A RECOMMENDATION OF THE LEGISLATIVE AUDITOR WITH RESPECT TO FISCAL AND FINANCIAL RECORDKEEPING, A UNIFORM SYSTEM OF ACCOUNTING, OR THE SUBMISSION OF FISCAL AND FINANCIAL REPORTS BY THE UNITS.

(7) WITH RESPECT TO FINDINGS AND RECOMMENDATIONS OF A PERFORMANCE NATURE, THE COMMITTEE MAY MAKE RECOMMENDATIONS TO THE GOVERNOR OR PROPOSE LEGISLATION AFTER REVIEWING A UNIT'S RESPONSE TO A RECOMMENDED ACTION.

Article 19 - Comptroller

29.

(b) [(1) Except as provided in paragraph (2) of this subsection, the Comptroller shall require a unit of the State government to comply with each recommendation of the Legislative Auditor in an audit report on the unit as to:

(i) Its recordkeeping;

(ii) Its use of a uniform system of accounting;

and

(iii) Its submission of reports.

(2) The Comptroller may waive compliance with a recommendation of the Legislative Auditor if the unit satisfies the Comptroller that the recommendation should not be carried out.