

accountant or fiscal or auditing committee] shall be approved by the Legislative Auditor for the purposes specified in this section. On such examination, inquiry shall be made into the methods, accuracy and legality of the accounts, records, files and reports of each county, incorporated city or town and taxing district [situated within this State]. The Legislative Auditor [has the power] upon his own initiative [to] MAY REVIEW OR audit the books, records and reports of any county, incorporated city or town or taxing district. Any county, incorporated city or town or taxing district may request the Legislative Auditor to audit its books, records and reports[.]. IF THE REQUEST IS APPROVED, the costs of the examination [to] SHALL be borne by the [subdivision] AUDITEE. [If the audit provided in this section is made by any certified public accountant or registered public accountant or the fiscal auditing committee of any county, incorporated city, town and taxing district or official auditor of any county or incorporated city, such certified public accountant or registered public accountant or fiscal auditing committee or official auditor of any county or incorporated city, as the case may be, shall report the] THE results of [his or their] THE audit SHALL BE REPORTED to the Legislative Auditor on such form or forms and in such manner as the Legislative Auditor may prescribe. This report shall be made to the Legislative Auditor [within 120 days] BY NOVEMBER 1 after the close of the fiscal year [of the county, incorporated city or town and taxing district,] or, EXCEPT THAT THE REPORT MAY BE MADE TO THE LEGISLATIVE AUDITOR [within six months of] BY JANUARY 1 AFTER the close of the fiscal year [of] FOR a county, incorporated city or town or taxing district having a population of more than 500,000 400,000. AN AUDIT REPORT FILED WITH THE LEGISLATOR LEGISLATIVE AUDITOR IS A PUBLIC RECORD UNDER THE PROVISIONS OF SECTION 10-611 OF THE STATE GOVERNMENT ARTICLE OF THIS CODE. Each year the Legislative Auditor SHALL REVIEW THE AUDIT REPORTS SUBMITTED AND shall make a full and detailed report in writing to the STATE Comptroller and to the Director of the State Department of Fiscal Services of the result of the examination of the books, accounts, records and reports of each county, incorporated city or town and taxing district, together with such suggestions as he may think advisable to be made with respect to methods of bookkeeping, changes in the uniform system of [municipal] financial reporting and changes in the reports of the counties, incorporated cities or towns and taxing districts [situated within this State]. IN CONDUCTING THE REVIEWS SPECIFIED IN THIS SECTION, THE LEGISLATIVE AUDITOR MAY REVIEW THE WORKING PAPERS AND OTHER DOCUMENTATION OF THE AUDITOR. AS A RESULT OF THE LEGISLATIVE AUDITOR'S REVIEWS, AUDIT REPORTS, WORKING PAPERS, OR OTHER DOCUMENTATION MAY BE REFERRED TO THE MARYLAND STATE BOARD OF PUBLIC ACCOUNTANCY FOR ACTION AS PRESCRIBED IN ARTICLE 75A OF THIS CODE. It shall also be the duty of the Legislative Auditor to report all violations by any county, incorporated city or town and taxing district of the requirement and provisions specified in the sections of this subtitle to the State Comptroller AND TO THE DIRECTOR OF THE STATE DEPARTMENT OF FISCAL SERVICES. SHOULD