

population of more than 400,000. An audit report filed with the Legislative Auditor is a public record under the provisions of § 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 financial reporting and changes in the reports of the counties, incorporated cities or towns and taxing districts. 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] THE MARYLAND PUBLIC ACCOUNTANCY ACT. 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 any county or incorporated city or town or taxing district fail or refuse to file the audit reports as provided in this section with the Legislative Auditor within the time prescribed or fail or refuse to submit an audit report including financial statements that have been prepared in accordance with generally accepted accounting principles and audited in accordance with generally accepted auditing standards, the State Comptroller, acting upon the advice of the Director of the State Department of Fiscal Services, shall be authorized to order the discontinuance of payment of all funds, grants, or State aid which the county, incorporated city or town or taxing district is entitled to receive under State law. This provision shall have specific reference to all funds, grants, or State aid which the county, incorporated city or town or taxing district is entitled to receive under applicable provisions of State law distributed by the State Comptroller, the clerks of the court, or other units of State government.

(b) Each county shall establish uniform rules and regulations for the examination and auditing of the books, accounts, and records of every special taxing district created by and situated within the county which:

(1) Is not subject to the provisions of subsection (a) of this section;

(2) Receives moneys which were collected by the county from a county property tax levy imposed at the request of the special taxing district;