

[(c)](F) [The] UPON APPROVAL OF THE JOINT BUDGET AND AUDIT COMMITTEE, THE Office of Legislative Audits [may] SHALL develop AND USE A RATING SYSTEM FOR DETERMINING an overall evaluation of a unit's financial transactions and records and compliance with applicable laws and [orders] REGULATIONS as a means of comparing the various units of State government. [The] WHEN AN evaluation IS ISSUED, IT SHALL BE PROVIDED TO THE UNIT AND shall be available to the Joint Budget and Audit Committee and the Budget Committees of the Maryland General Assembly.

2-1217.

(A) An audit [of] OR REVIEW CONDUCTED BY the Office of Legislative Audits shall GENERALLY be made at the offices of the State unit, county officer or unit, corporation, or association that is subject to audit OR REVIEW.

(B) IF CONSIDERED APPROPRIATE AND AFTER CONSULTATION WITH THE AGENCY BEING AUDITED OR REVIEWED, THE LEGISLATIVE AUDITOR MAY AUTHORIZE ALL OR A PORTION OF AN AUDIT OR REVIEW TO BE CONDUCTED AT THE OFFICES OF THE OFFICE OF LEGISLATIVE AUDITS.

2-1218.

(a) (1) Except as prohibited by the federal Internal Revenue Code, during an [audit,] AUDIT OR REVIEW, the employees of the Office of Legislative Audits shall have access to and may inspect the records, including those that are confidential by law, of any unit of the State government or of a person or other body receiving State funds, with respect to any matter under the jurisdiction of the Office of Legislative Audits.

(2) IN CONJUNCTION WITH AN AUDIT OR REVIEW AUTHORIZED UNDER § 2-1215 OF THIS ARTICLE, THE ACCESS REQUIRED BY PARAGRAPH (1) OF THIS SUBSECTION SHALL INCLUDE THE RECORDS OF CONTRACTORS AND SUBCONTRACTORS THAT PERFORM WORK UNDER STATE CONTRACTS.

(b) Each officer or employee of the unit or body that is subject to audit OR REVIEW shall provide any information that the Legislative Auditor [finds to be needed] REQUESTS for the audit OR REVIEW, including information that otherwise would be confidential under any provision of law.

(c) (1) The Legislative Auditor may issue process that requires an official who is subject to audit OR REVIEW to produce a record that is [needed] REQUESTED for the audit OR REVIEW.

(2) The process shall be sent to the sheriff for the county where the official is located.

(3) The sheriff promptly shall serve the process.

(4) The State shall pay the cost of process.

(5) IF A PERSON FAILS TO COMPLY WITH A SUBPOENA ISSUED UNDER THIS SUBSECTION OR FAILS TO PROVIDE INFORMATION THAT IS REQUESTED DURING AN AUDIT OR REVIEW, A CIRCUIT COURT MAY: