

(ii) any appropriate recommendations for changes in recordkeeping or in other conduct of the unit or body audited OR REVIEWED; AND

(III) ANY RESPONSE OF THE UNIT OR BODY AUDITED OR REVIEWED, SUBJECT TO PROCEDURES APPROVED BY THE JOINT AUDIT COMMITTEE.

(c) The [Director] LEGISLATIVE AUDITOR shall send a copy of the [audit] report [of the Legislative Auditor] to:

(1) THE PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE OF DELEGATES;

(2) THE CHAIRMEN OF THE SENATE BUDGET AND TAXATION AND HOUSE APPROPRIATIONS COMMITTEES;

(3) MEMBERS OF THE GENERAL ASSEMBLY, SUBJECT TO § 2-1246 OF THIS SUBTITLE;

[(1)](+) (4) the Governor;

[(2)](+) (5) the Comptroller; [and]

(+) (6) THE STATE TREASURER;

(+) (7) THE ATTORNEY GENERAL;

(+) (8) THE UNIT THAT HAS BEEN AUDITED OR REVIEWED;

(+) (9) THE SECRETARY OF BUDGET AND MANAGEMENT;

(+) (10) THE EXECUTIVE DIRECTOR; AND

[(3)](+) (11) any other person whom the Joint [Budget and] Audit Committee specifies.

(d) After the expiration of any period that the Joint [Budget and] Audit Committee specifies, ~~an audit~~ A report of the Legislative Auditor is available to the public under §§ 10-602 and 10-611 through 10-628 of this article.

(e) (1) [The units of State government shall respond to the Director with copies to the Joint Budget and Audit Committee, the Comptroller, and the Secretary of Budget and Management as to the recommendations of the Legislative Auditor.

(2) The Director or the Committee may direct the Legislative Auditor to undertake a review of the unit's response to determine the extent to which the action in response to the recommendations has been taken.

(3) The [Director] LEGISLATIVE AUDITOR shall REVIEW EACH UNIT'S RESPONSE AND ADVISE THE UNIT OF THE RESULTS OF THE REVIEW. THE LEGISLATIVE AUDITOR SHALL advise the Joint [Budget and] Audit Committee when:

(i) a unit does not make a response to a recommendation;