

(3) UPON APPROVAL OF A REQUEST FOR THE USE OF FUNDS, THE ASSOCIATION OR THE APPEALS PANEL SHALL TRANSMIT ITS RECOMMENDATION TO THE DEPARTMENT ALONG WITH THE REQUEST FOR FINANCIAL ASSISTANCE AND ANY OTHER SUPPORTING INFORMATION REQUIRED BY THE DEPARTMENT.

(D) (1) THE DEPARTMENT SHALL FORWARD EACH REQUEST FOR FINANCIAL ASSISTANCE TO THE DEPARTMENT OF LEGISLATIVE SERVICES FOR REVIEW.

(2) THE DEPARTMENT OF LEGISLATIVE SERVICES, UPON REVIEW OF THE FINANCIAL STATEMENTS, MAY ADVISE THE DEPARTMENT IF THE REQUEST FOR FINANCIAL ASSISTANCE APPEARS JUSTIFIED.

(E) THE BOARD MAY AUTHORIZE USE OF THE FUNDS FROM THE EMERGENCY TRUST ACCOUNT UPON RECOMMENDATION BY THE DEPARTMENT IN ACCORDANCE WITH THIS SECTION.

(F) UPON WARRANT OF THE COMPTROLLER, THE STATE TREASURER SHALL DISBURSE FUNDS FROM THE FUND TO A VOLUNTEER COMPANY FOR THE PURPOSES OF THIS SUBTITLE, AS AUTHORIZED BY THE BOARD.

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(A) THE COMPTROLLER MAY AUDIT THE FINANCIAL AFFAIRS OF THE ASSOCIATION IN ORDER TO INSURE COMPLIANCE WITH THIS SUBTITLE.

(B) (1) FOR EACH VOLUNTEER COMPANY RECEIVING FUNDS UNDER THIS SUBTITLE, THE DEPARTMENT SHALL REQUIRE THE VOLUNTEER COMPANY TO SUBMIT WITHIN 90 DAYS OF THE RECEIPT OF THE EQUIPMENT OR BENEFICIAL OCCUPANCY:

(I) FINANCIAL STATEMENTS FOR THE FISCAL YEAR IN WHICH THE FUNDS WERE RECEIVED; AND

(II) DOCUMENTATION OF ACTUAL EXPENDITURES.

(2) EACH VOLUNTEER COMPANY RECEIVING FUNDS UNDER THIS SUBTITLE SHALL FORWARD THE FINANCIAL STATEMENTS AND THE DOCUMENTATION REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION, SUBJECT TO § 2-1246 OF THE STATE GOVERNMENT ARTICLE, TO THE LEGISLATIVE AUDITOR.

(C) THE LEGISLATIVE AUDITOR SHALL:

(1) REVIEW THE FINANCIAL STATEMENTS AND THE DOCUMENTATION SUBMITTED IN ACCORDANCE WITH SUBSECTION (B) OF THIS SECTION TO DETERMINE IF THE FUNDS WERE EXPENDED ACCORDING TO THE PROVISIONS OF THE REQUEST FOR FINANCIAL ASSISTANCE AS APPROVED BY THE BOARD; AND

(2) REPORT THE FINDINGS TO THE DEPARTMENT AND, SUBJECT TO § 2-1246 OF THE STATE GOVERNMENT ARTICLE, TO THE JOINT AUDIT COMMITTEE OF THE GENERAL ASSEMBLY.