

(2) The records of each SOLE PROPRIETOR registered cemeterian or permit holder and of each trustee appointed by the SOLE PROPRIETOR registered cemeterian or permit holder are subject to examination by:

- (i) the Director;
- (ii) the Attorney General or an authorized representative of the Attorney General; and
- (iii) the State's Attorney for the county where the cemetery owner does business or where the cemetery is located.

(b) (1) Each SOLE PROPRIETOR registered cemeterian or permit holder subject to the trust requirements of this subtitle shall submit a report to the Director within 120 days after the close of each calendar or other fiscal year chosen by the SOLE PROPRIETOR registered cemeterian or permit holder.

(2) The report shall:

- (i) be on the form that the Director requires;
- (ii) be certified as to correctness by a certified public accountant RETAINED BY THE CEMETERY;

(iii) BE ACCOMPANIED BY A TRUSTEE'S SUMMARY STATEMENT OF ASSETS;

(IV) be accompanied by a fee of \$25; and

[(iv)] (V) include:

1. the name of the SOLE PROPRIETOR registered cemeterian or permit holder;
2. each location of the SOLE PROPRIETOR registered cemeterian or permit holder;
3. the amount of money in each perpetual care trust fund at the beginning of the calendar or other fiscal year chosen by the SOLE PROPRIETOR registered cemeterian or permit holder;
4. the amount of money that the SOLE PROPRIETOR registered cemeterian or permit holder received during that year that is subject to the trust requirements of this subtitle;
5. the amount of money actually deposited into each perpetual care trust fund in that year;
6. the amount of money spent during that year to provide care, maintenance, administration, and embellishment of each cemetery, except for money used for the care of monuments and memorials; and
7. the name and address of each trustee.