

(c) The [Division of Audits] OFFICE OF LEGISLATIVE AUDITS may develop an overall evaluation of a unit's financial transactions and records and compliance with applicable laws and orders as a means of comparing the various units of State government. The evaluation shall be available to the Joint Budget and Audit Committee and the Budget Committees of the Maryland General Assembly.

2-1217.

An audit of the [Division of Audits] OFFICE OF LEGISLATIVE AUDITS shall be made at the offices of the State unit, county officer or unit, corporation, or association that is subject to audit.

2-1218.

(a) Except as prohibited by the federal Internal Revenue Code, during an audit, the employees of the [Division of Audits] 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 [Division of Audits] OFFICE OF LEGISLATIVE AUDITS.

(b) Each officer or employee of the unit or body that is subject to audit shall provide any information that the Legislative Auditor finds to be needed for the audit, 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 to produce a record that is needed for the audit.

(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.

2-1221.

(a) Except as provided in subsection (b) of this section, information that an employee of the [Division of Audits] OFFICE OF LEGISLATIVE AUDITS obtains during an audit:

(1) is confidential; and

(2) may not be disclosed except to another employee of the [Division] OFFICE.

(b) The Legislative Auditor may authorize the disclosure of information obtained during an audit only to the following:

(1) another employee of the Department, with the approval of the Director;
or