

(2) BEFORE THE ORIGINAL OR ONLY COPY OF ANY RECORDS ARE REMOVED FROM THE STATE UNIT'S PREMISES, THE PRIOR APPROVAL OF THE STATE UNIT FOR THE REMOVAL IS REQUIRED.

[2-1218.] 2-1223. Audit procedures.

(a) (1) Except as prohibited by the federal Internal Revenue Code, during an 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 § 2-1220 OF THIS SUBTITLE, 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] DETERMINES to be needed 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 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 PROCESS ISSUED UNDER THIS SUBSECTION OR FAILS TO PROVIDE INFORMATION THAT IS REQUESTED DURING AN AUDIT OR REVIEW, A CIRCUIT COURT MAY ISSUE AN ORDER DIRECTING COMPLIANCE WITH THE PROCESS OR COMPELLING THAT THE INFORMATION REQUESTED BE PROVIDED.

[2-1219.] 2-1224. Audit reports.

(a) Except with the written approval of the Legislative Auditor, an employee of the Office of Legislative Audits shall submit any report of findings only to the Legislative Auditor.

(b) (1) On the completion of each audit OR REVIEW, the Legislative Auditor shall submit a full and detailed [audit] report, ~~subject to [§ 2-1312] § 2-1246 of this [article] SUBTITLE~~, to the Joint [Budget and] Audit Committee [and the Director].

(2) [An audit] A report shall include:

(i) the [audit] findings; [and]