

- (ii) a unit does not indicate action to be taken in response to a recommendation;
- (iii) a unit has not taken the action the unit indicated in its response to a recommendation;
- (iv) a unit requests a waiver from a recommendation; or
- (v) the response by the unit is not considered appropriate to carry out the recommendation.

(2) THE EXECUTIVE DIRECTOR OR THE JOINT AUDIT COMMITTEE MAY DIRECT THE LEGISLATIVE AUDITOR TO UNDERTAKE A REVIEW TO DETERMINE THE EXTENT TO WHICH ACTION HAS BEEN TAKEN BY A UNIT TO IMPLEMENT A REPORT RECOMMENDATION.

[(4)](3) With respect to findings and recommendations of a [fiscal and compliance nature] FISCAL/COMPLIANCE AUDIT NATURE, the Committee may recommend to the Governor and the Comptroller that the unit take the ~~corrective~~ action the unit indicates would be taken or take ~~corrective~~ action to correct the findings in the [audit] report or the Committee may grant a waiver from the recommended action.

[(5)](4) Within 45 days after receipt of the recommendation the Governor shall advise the Committee as to the action taken with respect to the recommendation.

[(6)](5) Without concurrence of the Comptroller, the Committee may not waive a recommendation of the Legislative Auditor with respect to fiscal and financial recordkeeping, a uniform system of accounting, or the submission of fiscal and financial reports by the units.

[(7)](6) With respect to findings and recommendations of a performance nature, the Committee may make recommendations to the Governor or propose legislation after reviewing a unit's response to a recommended action.

[2-1220.] 2-1225. Reports on violations and defaults.

(a) (1) In addition to the ~~audit~~ report under § [2-1219] 2-1224 of this subtitle, the Legislative Auditor shall report an apparent violation of any law on use of State funds by the unit of the State government or other body that is audited OR REVIEWED.

(2) A report under this subsection shall be submitted to:

- (i) the Joint [Budget and] Audit Committee;
- (ii) the EXECUTIVE Director;
- (iii) the unit or body that is the subject of the report; and
- (iv) the Office of the Attorney General.

(b) (1) The Legislative Auditor shall report to the Attorney General and an appropriate State's Attorney an apparent default to the State for any money by an officer or employee who is subject to audit OR REVIEW.