

~~(XIII)~~ (14) REVIEW THE FINANCIAL REPORTS RECEIVED FROM EACH POLITICAL SUBDIVISION IN ACCORDANCE WITH § 2-101 OF ARTICLE 24 OF THE CODE AS TO COMPLETENESS AND ACCURACY. IF THE REPORT NEEDS REVISION, THE POLITICAL SUBDIVISION SHALL BE ADVISED AND SHALL SUBMIT THE REQUESTED INFORMATION WITHIN 15 DAYS. THE FINANCIAL REPORTS OF POLITICAL SUBDIVISIONS SHALL BE AVAILABLE FOR PUBLIC INSPECTION AND CERTIFIED COPIES SHALL BE PROVIDED BY THE DEPARTMENT FOR A REASONABLE FEE; AND

~~(XIV)~~ (15) SUBJECT TO § 2-1312 OF THIS ARTICLE, SUBMIT PUBLISH AN ANNUAL REPORT ON THE REVENUES AND EXPENDITURES OF EACH COUNTY, MUNICIPAL CORPORATION, AND SPECIAL TAXING DISTRICT CREATED BY LAW.

2-1212.

There is [a Division of Audits] AN OFFICE OF LEGISLATIVE AUDITS in the Department.

2-1213.

(a) The head of the [Division of Audits] OFFICE OF LEGISLATIVE AUDITS is the Legislative Auditor, who shall be appointed by the Director with the approval of the President and the Speaker.

(b) (1) For 1 year after appointment and, if the Director extends the probationary period, for 1 additional 6-month period, the Legislative Auditor is in a probationary status and may be dismissed by the Director with the approval of the President and the Speaker.

(2) After the probationary period, the Legislative Auditor serves without a fixed term and, with the approval of the President and the Speaker, may be removed as provided in § 2-1207(g) of this subtitle.

(c) The Legislative Auditor must:

- (1) be licensed as a certified public accountant in the State;
- (2) at the time of appointment, have at least 3 years' accounting experience;

and

(3) while in office, be covered by a surety bond in the form and amount required by law.

(d) Subject to the policies and directives of the Director and the Joint Budget and Audit Committee, the Legislative Auditor has general administrative control of the operation of the [Division of Audits] OFFICE OF LEGISLATIVE AUDITS.

(e) The Legislative Auditor shall devote full time to the duties of office.