

(ii) any appropriate recommendations for changes in recordkeeping or in other conduct of the unit or body audited OR REVIEWED; AND

(III) ANY RESPONSE OF THE UNIT OR BODY AUDITED OR REVIEWED, SUBJECT TO PROCEDURES APPROVED BY THE JOINT BUDGET AND AUDIT COMMITTEE.

(c) The Director shall send a copy of the [audit] report of the Legislative Auditor to:

(1) the Governor;

(2) the Comptroller; [and]

(3) THE TREASURER;

~~(4)~~ (4) THE ATTORNEY GENERAL;

~~(5)~~ (5) THE UNIT THAT HAS BEEN AUDITED OR REVIEWED; AND

[~~(3)~~] ~~(5)~~ (6) any other person whom the Joint Budget and Audit Committee specifies.

(d) After the expiration of any period that the Joint Budget and Audit Committee specifies, [an audit] A report of the Legislative Auditor is available to the public under §§ 10-602 and 10-611 through 10-628 of this article.

(e) (1) [The units of State government shall respond to the Director with copies to the Joint Budget and Audit Committee, the Comptroller, and the Secretary of Budget and Fiscal Planning as to the recommendations of the Legislative Auditor.

(2) The Director or the Committee may direct the Legislative Auditor to undertake a review of the unit's response to determine the extent to which the action in response to the recommendations has been taken.

(3) The Director shall REVIEW EACH UNIT'S RESPONSE AND ADVISE THE UNIT OF THE RESULTS OF THE REVIEW. THE DIRECTOR SHALL advise the Joint Budget and Audit Committee when:

(i) a unit does not make a response to a recommendation;

(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.