2-1226.

- (a) Except as provided in § 2-1225 of this subtitle and subsection (b) of this section, information that an employee OR AUTHORIZED REPRESENTATIVE of the Office of Legislative Audits obtains during an [audit or review] EXAMINATION:
 - (1) is confidential; and
- (2) may not be disclosed except to another employee OR AUTHORIZED REPRESENTATIVE of the Office of Legislative Audits.
- (b) The Legislative Auditor may authorize the disclosure of information obtained during an [audit or review] EXAMINATION only to the following:
- (1) another employee of the Department, with the approval of the Executive Director;
- (2) federal, State, or local officials, or their auditors, who provide evidence to the Legislative Auditor that they are performing investigations, studies, or audits related to that same [audit or review] EXAMINATION and who provide justification for the specific information requested; or
- (3) the Joint Audit Committee, if necessary to assist the Committee in reviewing a report issued by the Legislative Auditor.
- (c) Except as provided in § 2-1225 of this subtitle, if information that an employee OR AUTHORIZED REPRESENTATIVE obtains during an [audit or review] EXAMINATION also is confidential under another law, the employee, AUTHORIZED REPRESENTATIVE, or the Legislative Auditor may not include in a report or otherwise use the information in any manner that discloses the identity of any person who is the subject of the confidential information.

2-1227.

A person is guilty of a misdemeanor and on conviction is subject to a fine not exceeding \$1,000 if the person:

- (1) fails to comply promptly with process that the Legislative Auditor issues under this Part IV of this subtitle; or
 - (2) violates any provision of § 2–1224(a) or § 2–1226 of this subtitle.

SECTION 2. AND BE IT FURTHER ENACTED, That, on or before October 1, 2006, the Governor and the Chief Judge of the Court of Appeals, in accordance with § 2–1246 of the State Government Article, shall submit a report to the Senate Budget and Taxation Committee and the House Appropriations Committee:

(1) Outlining the processes adopted by the Judiciary and Executive Branch departmental units to ensure that audit findings reported by the Office of Legislative Audits are resolved and that the responsible personnel are held accountable for ensuring that corrective actions are implemented on an ongoing basis; and