

(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.

(2) A report under this subsection shall ask the Attorney General and State's Attorney to take appropriate action.

(c) (1) The Office of the Attorney General shall respond, in writing, to a report received from the Legislative Auditor under this section.

(2) The response of the Attorney General shall include what actions, if any, were taken as a result of the findings of the Legislative Auditor.

(3) The response of the Attorney General shall be submitted to:

- (i) the Joint Budget and Audit Committee;
- (ii) the Director;
- (iii) the unit or body that is the subject of the report; and
- (iv) the Legislative Auditor.

2-1221.

(a) Except as provided in subsection (b) of this section, information that an employee of the Office of Legislative Audits obtains during an audit OR REVIEW:

- (1) is confidential; and
- (2) may not be disclosed except to another employee of the Office.

(b) The Legislative Auditor may authorize the disclosure of information obtained during an audit OR REVIEW only to the following:

- (1) another employee of the Department, with the approval of the Director;

[or]

(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 and who provide justification for the specific information requested; OR

(3) THE JOINT BUDGET AND AUDIT COMMITTEE, IF NECESSARY TO ASSIST THE COMMITTEE IN REVIEWING A REPORT ISSUED BY THE LEGISLATIVE AUDITOR.

(c) If information that an employee obtains during an audit also is confidential under another law, the employee 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.