

WHEREAS, The General Assembly recognizes that certain information obtained by the Division of Audits in conjunction with its audit process is confidential; and

WHEREAS, Situations periodically arise wherein various federal, State, and local officials and their auditors have a legitimate need to review information obtained by the Division of Audits; and

WHEREAS, Clarification of the conditions wherein such audit information may be disclosed is in the public interest; now, therefore,

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – State Government

2-1221.

(a) Information EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, INFORMATION that an employee of the Division of Audits obtains during an audit:

(1) is confidential; and

(2) ~~WITHOUT THE APPROVAL OF THE LEGISLATIVE AUDITOR,~~ may not be disclosed except to another employee of the Division.

(B) THE LEGISLATIVE AUDITOR MAY AUTHORIZE THE DISCLOSURE OF INFORMATION OBTAINED DURING AN AUDIT 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.

~~(b)~~ (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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991.

Approved May 24, 1991.