

- (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.

2-1222.

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 III of this subtitle; or
- (2) violates any provision of § 2-1219(a) or § 2-1221 of this subtitle.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1996.

May 23, 1996

The Honorable Casper R. Taylor, Jr.  
 Speaker of the House  
 State House  
 Annapolis MD 21401