**Section 1430.3010 Confidential Client Information**

a) A registered public accountant shall not disclose any confidential client information without the specific consent of the client.

b) This Section shall not be construed:

1) to relieve a registered public accountant of his or her professional obligations under Sections 1430.2020 and 1430.2030 of this Part;

2) to affect in any way his/her obligation to comply with a validly issued and enforceable subpoena or summons or to prohibit a registered public accountant's compliance with applicable laws and government regulations;

3) to prohibit review of a registered public accountant's professional practice under Institute, Society or Registration Committee authorization; or

4) to preclude a registered public accountant from initiating a complaint with, or responding to any inquiry made by, the Director, the Division, the Registration Committee, the ethics division or Trial Board of the Institute, or a duly constituted investigative or disciplinary body of the Society.

c) However, members of the Institute or Society involved in a review or investigation under the provisions of subsections (b)(3) and (4) must be registered public accountants in Illinois or possess a similar qualification in another jurisdiction.

d) Members of the ethics division and Trial Board of the Institute and the Professional Conduct Committee and Trial Board of the Society (and successor bodies or organizations), and professional practice reviewers under Institute and Society authorization, shall not use to their own advantage or disclose any member's confidential client information that comes to their attention in carrying out those activities. This prohibition shall not restrict members' exchange of information in connection with the investigative or disciplinary proceedings described in subsection (b)(4) or the professional practice reviews described in subsection (b)(3).