**Section 420.630 Confidential Information**

a) Statutory. All information maintained by the office that was confidential by or pursuant to law when secured by the Auditor General shall be maintained in accordance with Section 6-1 of the Illinois State Auditing Act [30 ILCS 5/6-1] and other applicable law.

b) Information Related to Current Work.

1) Information not otherwise confidential, but acquired or developed as part of an ongoing audit, attestation engagement, investigation, study, or inquiry shall be classified confidential until the conclusion of the audit, attestation engagement, investigation, study, or inquiry to which the information pertains. The Auditor General may release the information only to:

A) persons or entities named in the audit, attestation engagement, investigation, study, or inquiry to which the information pertains;

B) governmental agencies with whom the Auditor General is jointly conducting or co-operating on an audit or attestation engagement, to the extent necessary for the conduct of the audit or attestation engagement;

C) prosecutorial offices, government agencies with investigatory powers and sworn law enforcement agencies if approved by the Auditor General but subject to subsection (b)(3) of this Section; and

D) current or potential contractors, but only on a need to know basis, for specific audit or engagement purposes.

2) The issuance of the final report shall establish the conclusion of the audit, attestation engagement, investigation, study, or inquiry that is the subject of the report, and all information acquired or developed as part of the audit, attestation engagement, investigation, study, or inquiry and classified confidential by operation of this subsection (b) shall at that time become public information, unless the Auditor General provides otherwise pursuant to subsection (c) or Section 420.640(h) of this Part.

3) Prosecutorial offices, government agencies with investigatory powers and law enforcement agencies shall not obtain through, or in conjunction with, the Office of the Auditor General, data, information, or evidence that the prosecutorial office, government agency with investigatory powers or law enforcement agency could not lawfully obtain through its own authorities.

c) Investigation. All information and documents pertaining to an investigation conducted pursuant to Section 3-4 ISAA may be classified as confidential and, if classified as confidential, may not be disclosed outside the office except as provided in Section 420.Subpart C of this Part or as declared in the resolution authorizing the investigation.

d) Personnel Information. All personnel information of the Office of the Auditor General matchable to an individual concerning job performance evaluations, personal conduct, disclosure statements, personal characteristics and health shall be confidential, and may be released only as authorized by law or with the consent of the individual affected.

e) Special Assistant Auditor Evaluations. Trade, business, and proprietary information concerning special assistant auditors and the performance evaluations of special assistant auditors shall be maintained confidential and may be disclosed to persons outside the office only as necessary to an authorized audit or inquiry concerning expenditures of our office. An audit or inquiry is authorized if it is required by law, by formal action of the General Assembly or the Legislative Audit Commission, or by request of a designated peer review committee reviewing the Office of the Auditor General's audit or attestation process.

f) Audit and/or Attestation Engagement Selection Criteria.

1) Any test, standard, or specification intended for use in an audit or attestation engagement may be maintained confidential if:

A) the test, standard, or specification under consideration is necessary or applicable to a future audit or attestation engagement and disclosure would impair the validity or reliability of the test, standard, procedure or specification for future application; or

B) disclosure might impair auditor techniques or methods or procedures designed to detect fraud, abuse, or other illegal activity.

2) Any information declared confidential under this subsection (f) shall be disclosed jointly to the Chair and Co-Chair of the Legislative Audit Commission at the joint request of the Chair and Co-Chair.

(Source: Amended at 32 Ill. Reg. 16372, effective October 10, 2008)