**Section 420.640 Disclosure and Dissemination of Information**

a) Information Confidential when Acquired. Information maintained in the office of the Auditor General that was confidential by or pursuant to law when acquired may not be disseminated outside the office for any reason except by court order or as provided in Section 420.620(b) or (c) of this Part.

b) Information Established Confidential by the Office of the Auditor General. Information maintained by the Office of the Auditor General that the office of the Auditor General has established confidential by authority of the Illinois State Auditing Act or these regulations may be released to persons outside the Office of the Auditor General only by order of the Legislative Audit Commission pursuant to Section 3-11 ISAA, by court order, or as specifically provided in this Subpart.

c) Dissemination of Other State Agency Information.

1) The Office of the Auditor General may decline to make available records or information that is available or currently controlled by the originating or controlling State agency.

2) Records and information are considered "available" even if the agency or agent refuses to disseminate them, such as information that may be withheld as an exception to the Illinois Freedom of Information Act [5 ILCS 140].

d) Dissemination Procedures and Copies (Public Records).

1) All public records of the Office of the Auditor General stored in the Springfield or Chicago offices shall be available for inspection and copying at their respective office during regular working hours.

2) All public records of the Office of the Auditor General stored at locations other than the Springfield or Chicago offices shall be available for inspection and copying, but only by request and appointment.

3) Any person requesting inspection or copying of public records stored at locations other than the Springfield or Chicago office may require that the records be made available at the Springfield office.

4) The Auditor General may establish reasonable charges to defray the cost of any copies requested.

e) Purging of Acquired Confidential Information – Memorandum.

1) Records supplied to the Office of the Auditor General that are confidential by or pursuant to law shall be destroyed or returned to the agency from which they were obtained no later than the time of the issuance of the final report for which the information constitutes work papers, unless the Auditor General provides otherwise pursuant to subsection (h) of this Section.

2) However, if the records are confidential because they contain personally sensitive information that is matchable to individuals, the records need not be destroyed if all means of matching the information to its corresponding individuals has been destroyed. In such cases, the destruction of the means of matching the information to its corresponding individuals shall occur no later than the time of the issuance of the final report for which the information constitutes work papers.

3) The person destroying work papers pursuant to this Section shall place among the work papers a list of the number and type of records destroyed, identification of the source from which the records came, and an affidavit certifying how and when the records were destroyed and the fact that they were so destroyed. The affidavit shall be signed by the person destroying the workpapers and countersigned by a person who witnessed the destruction. Each affidavit shall be submitted to an Audit Manager for review.

f) Purging of Records Generally. The Auditor General may destroy any records five years after the release of the audit to which the records pertain unless a longer retention period is required by law. The Auditor General may establish schedules for the destruction and type of storage for all records relating to the Office of the Auditor General.

g) Maintenance and Reproduction of Permanent Records. Permanent records of the Office of the Auditor General may be kept on microform, optical image, or other reliable media. The Auditor General shall maintain suitable devices for reading and copying all permanent records.

h) Exceptions to Purging and Disclosure of Workpapers.

1) If the Auditor General or Deputy Auditor General determines, in a written document certified by the Auditor General or Deputy Auditor General, that the establishment of the working papers of a particular audit as public records or the purging of confidential information contained in the work papers of a particular audit would:

A) impair the reporting or defending of the audit;

B) impair future or follow-up audit work;

C) compromise the integrity of the audit process; or

D) disclose confidential information, because of the postponement of the purging of confidential information pursuant to the Auditor General's authority under this subsection (h),

2) then the Auditor General, or his or her designee, may postpone the implementation of the requirements of Section 420.630(b)(2) of this Part or subsection (e) for up to five years following release of the audit to which the information pertains. After that time period, the postponement shall lapse and may be renewed, for up to 12 months at a time, only if the Legislative Audit Commission shall specifically approve the renewal.

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