

400 contributions and other forms of funding from the compacting states and other sources.

401 Contributions and other forms of funding from other sources shall be of such a nature that the

402 independence of the commission concerning the performance of its duties shall not be

403 compromised.

404 (2) The commission shall be exempt from all taxation in and by the compacting states

404a **H→ , except to the extent prohibited by the Utah Constitution ←H .**

405 (3) The commission shall keep complete and accurate accounts of all of its internal

406 receipts, including grants and donations, and disbursements of all funds under its control. The

407 internal financial accounts of the commission shall be subject to the accounting procedures

408 established under the commission's bylaws or rules. The financial accounts and reports

409 including the system of internal controls and procedures of the commission shall be audited

410 annually by an independent certified public accountant. Upon the determination of the

411 commission, but no less frequently than every three years, the review of the independent

412 auditor shall include a management and performance audit of the commission. The commission

413 shall make an annual report to the governors and legislatures of the compacting states, which

414 shall include a report of the independent audit. The commission's internal accounts shall not be

415 confidential and such materials may be shared with any compacting state upon request

416 provided; however, that any work papers related to any internal or independent audit and any

417 information subject to the compacting states' privacy laws, shall remain confidential.

418 (4) No compacting state shall have any claim or ownership of any property held by or

419 vested in the commission or to any commission funds held pursuant to the provisions of the

420 compact.

421 Section 10. Section **26-68-209** is enacted to read:

422 **26-68-209. Records.**

423 Except as to privileged records, data, and information, the laws of any compacting state

424 pertaining to confidentiality or nondisclosure shall not relieve any member of the duty to

425 disclose any relevant records, data, or information to the commission; provided, that disclosure

426 to the commission shall not be deemed to waive or otherwise affect any confidentiality

427 requirement; and further provided, that, except as otherwise expressly provided in the compact,

428 the commission shall not be subject to the compacting state's laws pertaining to confidentiality

429 and nondisclosure with respect to records, data, and information in its possession. Confidential

430 information of the commission shall remain confidential after such information is provided to