

**TITLE 1: GOVERNMENT**  
**DIVISION 7: PLANNING, BUDGETING AND AUDITING**

**§ 7844. Access to Tax Data.**

(a) The Public Auditor or any staff member designated by the Public Auditor may examine and audit the books and accounts of the Department of Finance, including the Division of Revenue and Taxation, and shall have access to all papers, books, documents (including tax returns and tax return information), films, tapes, and any other forms of recordation, including computers and recording devices, which the Public Auditor, at his discretion, deems necessary for the purpose of making the audit, if the disclosure of information is not in contravention of any provision of federal law prohibiting its dissemination.

(b) The Public Auditor and his or her designees may audit and enforce a taxpayer's or debtor's compliance with Commonwealth law in the same manner and with the same authority as the director and employees of the Department of Finance have to audit and enforce a taxpayer's or debtor's compliance with Commonwealth law. The Public Auditor may conduct audit activities after written notice to the Director of Finance.

(c) The scope of the examination may include certification of financial accountability, legal compliance, or evaluations of the economy, efficiency, and effectiveness of the Department of Finance, or any combination of the foregoing.

(d) In the performance of the audit and examination of the Department of Finance, the Public Auditor or any staff member designated by the Public Auditor may inspect and make copies of any paper, books, records, instruments, documents (including tax returns and tax return information), films, tapes, and any other forms of recordation, including computers and recording devices of the department. The Public Auditor may call upon the department for assistance and advice, and the assistance and advice shall be given through the assignment of personnel or in any other manner as requested.

**Source:** PL 3-91, § 403; amended by PL 9-68, § 7.

**Commission Comment:** With respect to the references to the "Department of Finance" and the "Director of Finance," see Executive Order 94-3 (effective August 23, 1994), reorganizing the executive branch, changing agency names and official titles, and effecting other changes, set forth in the Commission comment to 1 CMC § 2001.