

OVERVIEW OF STATE AUDIT LAWS AND POLICIES

State	Legislation or Policy	Statutory Provision and/or Policy Title
Alabama	No law or self-disclosure policy in effect.	
Alaska	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	ALASKA STAT. §§ 9.25.450 to 9.25.490 [†]
Arizona	- No audit privilege or immunity law.¹ - Has self-disclosure policy.	ARIZ. REV. STAT. §§ 49-161 to 49-165 ¹ “Special Penalty Considerations for Small Businesses”
Arkansas	- Privilege for environmental audit information in civil or administrative proceedings. - Has self-disclosure policy.	ARK. CODE ANN. §§ 8-1-301 to -312 [†] “Environmental Self-Disclosure Incentive Policy”
California	- No audit privilege or immunity law. - Has self-disclosure policy.	“Unified Cal/EPA Policy on Incentives for Self-Evaluation”
Colorado	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	COL. REV. STAT. § 13-25-126.5; § 13-90-107 [†] (privilege) COL. REV. STAT. § 25-1-114.5; § 25-1-114.6 [†] (immunity)
Connecticut	- No audit privilege or immunity law. - Has self-disclosure policy.	“Policy on Incentives for Self-Policing”

[†] Some state statutes must be accessed manually.

¹ In April 2000, Arizona enacted a privilege and immunity law that satisfied the minimum requirements for federally authorized, delegated, or approved environmental programs. The Arizona law never became effective, however, because its effectiveness was conditioned on passage of an appropriations bill to fund a program to administer the law, which was never passed.

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Delaware	- No audit privilege or immunity law. - Has self-disclosure policy.	<i>“Penalty Mitigation Policy”</i>
Florida	- No audit privilege or immunity law. - Has self-disclosure policy.	<i>“Incentives for Self-Evaluation by the Regulated Community”</i> *** ** Policy not available online.
Georgia	No law or self-disclosure policy in effect.	
Hawaii	- No audit privilege or immunity law. - Has self-disclosure policy.	<i>“Environmental Audit Memorandum”</i> *** ** Policy not available online.
Idaho	No law or self-disclosure policy in effect.²	
Illinois	No law or self-disclosure policy in effect.³	
Indiana	- Privilege for environmental audit information in civil or administrative proceedings. - Has self-disclosure policy.	IND. CODE § 13-28-4-1, et seq. “Self-Disclosure and Environmental Audit Policy (Enforcement-99-0005-NPD)”
Iowa	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	IOWA CODE §§ 455K.1 to 455K.9
Kansas	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	KAN. STAT. ANN. §§ 60-3332 to 60-3339
Kentucky	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	KY. REV. STAT. ANN. § 224.01-040
Louisiana	No law or self-disclosure policy in effect.	

² Idaho’s privilege and immunity law was sunset on December 31, 1997.

³ Illinois’ privilege and immunity law (Ill. Comp. Stat. Ann. § 415-5/52.2) was repealed on August 12, 2005.

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Maine	- No audit privilege or immunity law. - Has self-disclosure policy <i>for small businesses only</i>.	“Small Business Compliance Incentives Policy”
Maryland	- No audit privilege or immunity law. - Has self-disclosure policy.	“Environmental Audit Policy”
Massachusetts	- No audit privilege or immunity law. - Has self-disclosure policy.	“Policy on Incentives for Self-Policing: Environmental Self Audit Policy (Policy ENF-07.002)”
Michigan	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	MICH. COMP. LAWS ANN. §§ 324.14801 to 324.14810
Minnesota	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties. - Has self-disclosure policy.⁴	MINN. STAT. ANN. §§ 114C.20 to 114C.31 “Policy on Environmental Auditing” ** ** Policy not available online.
Missouri	No law or self-disclosure policy in effect.	
Mississippi	Privilege for environmental audit information in civil, administrative, and criminal proceedings.	MISS. CODE ANN. § 49-2-71
Montana	No law or self-disclosure policy in effect.⁵	
Nebraska	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	NEB. REV. STAT. §§ 25-21,254 to 25-21,264 [†]
Nevada	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	NEV. REV. STAT. §§ 445C.010 to 445C.120

[†] Some state statutes must be accessed manually.

⁴ Although the Minnesota policy on environmental auditing has never been formally abolished, because the statutory procedures and criteria must now be used, the policy, as a practical matter, has been superseded.

⁵ Montana’s privilege and immunity law was sunset on October 1, 2001.

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New Hampshire	No law or self-disclosure policy in effect.⁶	
New Jersey	Penalty immunity for certain administrative and civil penalties.	N.J. STAT. ANN. §§ 13:1D-130
New Mexico	- No audit privilege or immunity law. - Has self-disclosure policy.	“Voluntary Environmental Self Evaluation Policy”
New York	- No audit privilege or immunity law. - Has self-disclosure policy <i>for small businesses only</i>.	“Civil Penalty Policy; Small Business Self-Disclosure Policy”
North Carolina	- No audit privilege or immunity law. - Has self-disclosure policy.	“Enforcement Penalty for Self-Reported Violations”
North Dakota	No law or self-disclosure policy.	
Ohio	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties, but only for disclosures made concerning environmental audits initiated after 3/13/97 and completed before 1/1/2014.	OHIO REV. CODE ANN. §§ 3745.70 to 3745.73
Oklahoma	- No audit privilege or immunity law. - Has self-disclosure policy.	“Considerations for self-reporting of non-compliance” [see Section 252:4-9-5]
Oregon	- Privilege for environmental audit information in civil or administrative proceedings. - Has self-disclosure policy.	ORE. REV. STAT. § 468.963 “Internal Management Directive on Self-Policing, Disclosure, and Penalty Mitigation”
Pennsylvania	- No audit privilege or immunity law. - Has self-disclosure policy.	“Policy to Encourage Voluntary Compliance by Means of Environmental Compliance Audits and Implementation of Compliance Management Systems”
Rhode Island	Penalty immunity for certain administrative and civil penalties.	R.I. GEN. LAWS §§ 42-17.8-1 to 42-17.8-5

⁶ New Hampshire’s privilege and immunity law was sunset on July 1, 2003.

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South Carolina	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	S.C. CODE §§ 48-57-10 to 48-57-110
South Dakota	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	S.D. CODIFIED LAWS §§ 1-40-33 to 1-40-37
Tennessee	- No audit privilege or immunity law. - Has self-disclosure policy.	“TDEC Policy Encouraging Self-Policing and Voluntary Correction”
Texas	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	TEX. REV. CIV. STAT. ANN., Art. 4447cc
Utah	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	UTAH CODE ANN. §§ 19-7-101 to 19-7-109
Vermont	- No audit privilege or immunity law. - Has self-disclosure policy.	“Incentives for Self-Evaluation and Environmental Compliance”
Virginia	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties.	VA. CODE ANN. §§ 10.1-1198 to -1199
Washington	- No audit privilege or immunity law. - Has self-disclosure policy.	“Adjusting Civil Penalties in Response to Self-Disclosure”** ** Policy not available online.
West Virginia	No law or self-disclosure policy in effect.	
Wisconsin	No law or self-disclosure policy in effect.	
Wyoming	- Privilege for environmental audit information in civil or administrative proceedings. - Penalty immunity for certain administrative and civil penalties. - Has self-disclosure policy <i>for small businesses only</i>.	WYO. STAT. ANN. §§ 35-11-1105 to -1106 “Small Business Voluntary Disclosure Incentives”