

**542.17 Confidential communications.**

1. A licensee shall not voluntarily disclose information communicated to the licensee by a client relating to and in connection with services rendered to the client by the licensee, except with the permission of the client, or an heir, successor, or personal representative of the client. Such information is deemed to be confidential. However, [this section](#) shall not be construed as prohibiting the disclosure of information required to be disclosed by the standards of the public accounting profession in reporting on the examination of financial statements or in the performance of an attest service or as prohibiting disclosures in a court proceeding, in an investigation or proceeding under [this chapter](#) or [chapter 272C](#), in an ethical investigation conducted by a private professional organization, in the course of a peer review, to another person active in the licensee's firm performing services for that client on a need-to-know basis, to persons associated with the investigative entity who need this information for the sole purpose of assuring quality control, or as otherwise required by law.

2. [This section](#) does not preclude a licensee from filing a complaint with, or responding to an inquiry made by, the board, a taxing authority or law enforcement authority of this state, or a licensing or similar authority of another state or the United States.

[2001 Acts, ch 55, §17, 38; 2015 Acts, ch 13, §9; 2018 Acts, ch 1041, §127](#)

Referred to in [§542.18](#)

Code editor directive applied