

**11.42 Disclosures prohibited.**

1. Notwithstanding [chapter 22](#), information received during the course of any audit or examination, including allegations of misconduct or noncompliance, and all audit or examination work papers shall be maintained as confidential.

2. Information maintained as confidential as provided by [this section](#) may be disclosed for any of the following reasons:

a. As necessary to complete the audit or examination.

b. To the extent the auditor is required by law to report the same or to testify in court.

3. Upon completion of an audit or examination, a report shall be prepared as required by [section 11.28](#) and all information included in the report shall be public information. The auditor shall not disclose information listed in [section 11.41, subsection 4](#), paragraph “a”, in a report without the express written consent of the individual identified, or, in instances of alleged or suspected embezzlement, theft, or other significant financial irregularity, without the express written consent of the audited or examined entity.

4. Any violation of [this section](#) shall be grounds for termination of employment with the auditor of state.

[2011 Acts, ch 75, §28; 2023 Acts, ch 103, §4](#)

Subsection 3 amended