

**11.41 Access to information — confidentiality.**

1. The auditor of state, when conducting any audit or examination required or permitted by [this chapter](#), shall at all times have access to all information, records, instrumentalities, and properties used in the performance of the audited or examined entities' statutory duties or contractual responsibilities. All audited or examined entities shall cooperate with the auditor of state in the performance of the audit or examination and make available the information, records, instrumentalities, and properties upon the request of the auditor of state.

2. Auditors shall have the right while conducting audits or examinations to have full access to all papers, books, records, and documents of any officers or employees and shall have the right, in the presence of the custodian or the custodian's designee, to have full access to the cash drawers and cash in the official custody of the officer or employee and, during business hours, to examine the public accounts of the department or governmental subdivision in any depository which has public funds in its custody pursuant to the law.

3. If the information, records, instrumentalities, and properties sought by the auditor of state are required by law to be kept confidential, the auditor of state shall have access to the information, records, instrumentalities, and properties, but shall maintain the confidentiality of all such information and is subject to the same penalties as the lawful custodian of the information for dissemination of the information. However, the auditor of state shall not have access to the income tax returns of individuals or information in a report to the department of health and human services, to a local board of health, or to a local health department that identifies a person infected with a reportable disease.

4. *a.* The auditor of state shall not have access to the following information, except as required to comply with the standards for engagement described in [section 11.3](#), to comply with any other state or federal regulation, or in the case of alleged or suspected embezzlement or theft:

(1) Criminal identification files of law enforcement agencies.

(2) Personal information in records regarding a student, prospective student, or former student maintained, created, collected, or assembled by or for a school corporation or educational institution maintaining such records.

(3) Hospital records, medical records, and professional counselor records of the condition, diagnosis, care, or treatment of a patient or former patient or a counselee or former counselee, including outpatient.

(4) Records which represent and constitute the work product of an attorney and which relate to litigation or claims made by or against a public body.

(5) Peace officers' investigative reports, privileged records, or information specified in [section 80G.2](#), and specific portions of electronic mail and telephone billing records of law enforcement agencies if that information is part of an ongoing investigation.

(6) Records and information obtained or held by an independent special counsel during the course of an investigation conducted pursuant to [section 68B.31A](#). This subparagraph does not prohibit the auditor of state from accessing information that is disclosed to a legislative ethics committee subsequent to a determination of probable cause by an independent special counsel and made pursuant to [section 68B.31](#).

(7) Information and records concerning physical infrastructure, cybersecurity, critical infrastructure, security procedures, or emergency preparedness developed, maintained, or held by a government body for the protection of life or property if disclosure could reasonably be expected to jeopardize such life or property.

(8) Personal information, as defined in [section 22A.1](#).

(9) Any other information or records that contain personal information that an individual would reasonably expect to be kept private or unnecessary to the objectives and scope of the audit or examination commenced pursuant to [this chapter](#).

*b.* In the event the auditor of state obtains information listed under paragraph "a", all

information shall be anonymized prior to the disclosure of the information, except as required by the standards set forth in [section 11.3](#).

[2006 Acts, ch 1153, §11](#); [2011 Acts, ch 75, §27](#); [2013 Acts, ch 90, §5](#); [2022 Acts, ch 1131, §60](#);  
[2023 Acts, ch 103, §2, 3](#)

Referred to in [§11.42](#), [123.58](#), [217.31A](#), [357H.9A](#), [422.20](#), [422.72](#)