

**203C.24 Confidentiality of records.**

Notwithstanding the provisions of [chapter 22](#), all financial statements of warehouse operators under [this chapter](#) shall be kept confidential by the department and its agents and employees and are not subject to disclosure except as follows:

1. Upon waiver by the licensee.
2. In actions or administrative proceedings commenced under [this chapter](#) or [chapter 203](#).
3. Disclosure to the Iowa grain indemnity fund board in regard to licensees who present liability to the fund.
4. When required by subpoena or other court orders.
5. Disclosure to law enforcement agencies in regards to the detection and prosecution of public offenses.
6. Where released to a bonding company approved by the department or to the United States department of agriculture or any of their divisions.
7. Where released at the request of the Iowa accountancy examining board for licensee review and discipline in accordance with [chapters 272C](#) and [542](#) and subject to the confidentiality requirements of [section 272C.6](#).

[\[81 Acts, ch 180, §30\]](#)

[C83, §543.24](#)

[83 Acts, ch 104, §2; 89 Acts, ch 143, §602](#)

[C93, §203C.24](#)

[99 Acts, ch 106, §14; 2001 Acts, ch 55, §24, 38; 2024 Acts, ch 1170, §249](#)

Referred to in [§203D.4](#)