

217.31A Internal audits and examinations.

1. An internal audit or examination conducted by or on behalf of the department shall be conducted in accordance with the most recent global internal audit standards published by the institute of internal auditors.

2. Information created or received by the department in the course of an internal audit or examination conducted by or on behalf of the department, including any allegations of misconduct or noncompliance, and all internal audit or examination workpapers, shall be treated as confidential.

3. [Subsection 2](#) shall not be construed to limit the auditor of state's access to information the auditor of state is authorized to access under [section 11.41](#). Any information treated as confidential under [subsection 2](#) and shared by the department with the auditor of state shall not be disclosed by the auditor of state unless any of the following conditions apply:

a. The director authorizes such disclosure in writing.

b. The information is contained in the department's final report for the internal audit or examination.

[2025 Acts, ch 135, §46](#)

NEW section