

Senate File 478

H-1177

1 Amend Senate File 478, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. By striking everything after the enacting clause and
4 inserting:

5 <Section 1. NEW SECTION. 11.3 When audits and examinations
6 begin.

7 For purposes of this chapter, an audit or examination
8 commences when the period of professional engagement begins
9 pursuant to the government auditing standards prescribed by the
10 comptroller general of the United States and published by the
11 United States government accountability office or as specified
12 in Code of Federal Regulations, Title 2, Part 200.

13 Sec. 2. Section 11.41, subsection 3, Code 2023, is amended
14 to read as follows:

15 3. If the information, records, instrumentalities, and
16 properties sought by the auditor of state are required by law
17 to be kept confidential, the auditor of state shall have access
18 to the information, records, instrumentalities, and properties,
19 but shall maintain the confidentiality of all such information
20 and is subject to the same penalties as the lawful custodian
21 of the information for dissemination of the information.
22 However, the auditor of state shall not have access to the
23 income tax returns of individuals or ~~to an individual's name~~
24 ~~or residential address from a reportable disease report under~~
25 section 139A.3 information in a report to the Iowa department
26 of health and human services, to a local board of health, or
27 to a local health department that identifies a person infected
28 with a reportable disease.

29 Sec. 3. Section 11.41, Code 2023, is amended by adding the
30 following new subsection:

31 NEW SUBSECTION. 4. a. The auditor of state shall not have
32 access to the following information, except as required to
33 comply with the standards for engagement described in section
34 11.3 or in the case of embezzlement or theft:

35 (1) Criminal identification files of law enforcement

1 agencies.

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

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

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

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

18 (6) Records and information obtained or held by an
19 independent special counsel during the course of an
20 investigation conducted pursuant to section 68B.31A. This
21 subparagraph does not prohibit the auditor of state from
22 accessing information that is disclosed to a legislative ethics
23 committee subsequent to a determination of probable cause by
24 an independent special counsel and made pursuant to section
25 68B.31.

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

32 (8) Personal information, as defined in section 22A.1.

33 (9) Any other information or records that contain personal
34 information that an individual would reasonably expect to be
35 kept private or unnecessary to the objectives and scope of the

1 audit or examination commenced pursuant to this chapter.

2 *b.* In the event the auditor of state obtains information
3 listed under paragraph "a", all information shall be anonymized
4 prior to the disclosure of the information, except as required
5 by state or federal law or regulation.

6 Sec. 4. Section 11.42, subsection 3, Code 2023, is amended
7 to read as follows:

8 3. Upon completion of an audit or examination, a report
9 shall be prepared as required by [section 11.28](#) and all
10 information included in the report shall be public information.
11 The auditor shall not disclose information listed in section
12 11.41, subsection 4, paragraph "a" in a report without the
13 express written consent of the individual identified, or,
14 in instances of embezzlement, theft, or other significant
15 financial irregularity, without the express written consent of
16 the audited or examined entity.

17 Sec. 5. Section 11.52, Code 2023, is amended to read as
18 follows:

19 **11.52 Refusal to testify.**

20 ~~In~~ Except as otherwise provided in section 679A.19, in case
21 any witness duly subpoenaed refuses to attend, or refuses to
22 produce documents, books, and papers, or attends and refuses to
23 make oath or affirmation, or, being sworn or affirmed, refuses
24 to testify, the auditor of state or the auditor's designee may
25 apply to the district court, or any judge of said district
26 having jurisdiction thereof, for the enforcement of attendance
27 and answers to questions as provided by law in the matter of
28 taking depositions.

29 Sec. 6. Section 679A.19, Code 2023, is amended to read as
30 follows:

31 **679A.19 Disputes between governmental agencies.**

32 1. Any litigation between constitutional and statutory
33 offices, administrative departments, commissions or boards of
34 the executive branch of state government is prohibited. All
35 disputes between said governmental offices and agencies shall

1 be submitted to a board of arbitration of three members to
2 be composed of two members to be appointed by the offices or
3 departments involved in the dispute and a third member to be
4 appointed by the governor. The decision of the board shall be
5 final.

6 2. A board of arbitration established under this section
7 shall resolve any dispute submitted to it within sixty days
8 after submission of the dispute.>

COMMITTEE ON STATE GOVERNMENT
BLOOMINGDALE of Worth, Chairperson