

House Amendment to  
Senate File 478

S-3172

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, to comply with any other state or federal regulation, or  
35 in the case of alleged or suspected embezzlement or theft:

- 1 (1) Criminal identification files of law enforcement  
2 agencies.
- 3 (2) Personal information in records regarding a student,  
4 prospective student, or former student maintained, created,  
5 collected, or assembled by or for a school corporation or  
6 educational institution maintaining such records.
- 7 (3) Hospital records, medical records, and professional  
8 counselor records of the condition, diagnosis, care, or  
9 treatment of a patient or former patient or a counselee or  
10 former counselee, including outpatient.
- 11 (4) Records which represent and constitute the work product  
12 of an attorney and which relate to litigation or claims made by  
13 or against a public body.
- 14 (5) Peace officers' investigative reports, privileged  
15 records, or information specified in section 80G.2, and  
16 specific portions of electronic mail and telephone billing  
17 records of law enforcement agencies if that information is part  
18 of an ongoing investigation.
- 19 (6) Records and information obtained or held by an  
20 independent special counsel during the course of an  
21 investigation conducted pursuant to section 68B.31A. This  
22 subparagraph does not prohibit the auditor of state from  
23 accessing information that is disclosed to a legislative ethics  
24 committee subsequent to a determination of probable cause by  
25 an independent special counsel and made pursuant to section  
26 68B.31.
- 27 (7) Information and records concerning physical  
28 infrastructure, cybersecurity, critical infrastructure,  
29 security procedures, or emergency preparedness developed,  
30 maintained, or held by a government body for the protection of  
31 life or property if disclosure could reasonably be expected to  
32 jeopardize such life or property.
- 33 (8) Personal information, as defined in section 22A.1.
- 34 (9) Any other information or records that contain personal  
35 information that an individual would reasonably expect to be

1 kept private or unnecessary to the objectives and scope of the  
2 audit or examination commenced pursuant to this chapter.

3     *b.* In the event the auditor of state obtains information  
4 listed under paragraph “*a*”, all information shall be anonymized  
5 prior to the disclosure of the information, except as required  
6 by the standards set forth in section 11.3.

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

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

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

20     **11.52 Refusal to testify.**

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

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

32     **679A.19 Disputes between governmental agencies.**

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

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

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