

Senate File 2243 - Introduced

SENATE FILE 2243

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A BILL FOR

1 An Act relating to the operation of state government, including
2 the commencement of audits, information made available to the
3 auditor of state, and disputes between governmental agencies.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 11.41, subsection 3, Code 2026, is amended
2 to read as follows:

3 3. If the information, records, instrumentalities, and
4 properties sought by the auditor of state are required by law to
5 be kept confidential, the auditor of state shall have access to
6 the information, records, instrumentalities, and properties, but
7 shall maintain the confidentiality of all such information and
8 is subject to the same penalties as the lawful custodian of the
9 information for dissemination of the information. However, the
10 auditor of state shall not have access to the income tax returns
11 of individuals or ~~information in a report to the department of~~
12 ~~health and human services, to a local board of health, or to a~~
13 ~~local health department that identifies a person infected with a~~
14 reportable disease to an individual's name or residential address
15 from a reportable disease report under section 139A.3.

16 Sec. 2. Section 11.41, subsection 4, Code 2026, is amended by
17 striking the subsection.

18 Sec. 3. Section 11.42, subsection 3, Code 2026, is amended to
19 read as follows:

20 3. Upon completion of an audit or examination, a report shall
21 be prepared as required by section 11.28 and all information
22 included in the report shall be public information. The
23 ~~auditor shall not disclose information listed in section 11.41,~~
24 ~~subsection 4, paragraph "a", in a report without the express~~
25 ~~written consent of the individual identified, or, in instances~~
26 ~~of alleged or suspected embezzlement, theft, or other significant~~
27 ~~financial irregularity, without the express written consent of~~
28 ~~the audited or examined entity.~~

29 Sec. 4. Section 11.52, Code 2026, is amended to read as
30 follows:

31 **11.52 Refusal to testify.**

32 ~~Except as otherwise provided in section 679A.19, in~~ In case
33 any witness duly subpoenaed refuses to attend, or refuses to
34 produce documents, books, and papers, or attends and refuses to
35 make oath or affirmation, or, being sworn or affirmed, refuses

1 to testify, the auditor of state or the auditor's designee may
2 apply to the district court, or any judge of said district
3 having jurisdiction thereof, for the enforcement of attendance
4 and answers to questions as provided by law in the matter of
5 taking depositions.

6 Sec. 5. Section 679A.19, Code 2026, is amended to read as
7 follows:

8 **679A.19 Disputes between governmental agencies.**

9 ~~1. Any litigation between constitutional and statutory~~
10 ~~offices, administrative departments, commissions, or boards of~~
11 ~~the executive branch of state government is prohibited. All~~
12 ~~disputes between said governmental offices and agencies shall~~
13 ~~be submitted to a board of arbitration of three members to~~
14 ~~be composed of two members to be appointed by the offices or~~
15 ~~departments involved in the dispute and a third member to be~~
16 ~~appointed by the governor. The decision of the board shall be~~
17 ~~final.~~

18 ~~2. A board of arbitration established under this section~~
19 ~~shall resolve any dispute submitted to it within sixty days after~~
20 ~~submission of the dispute.~~

21 Sec. 6. REPEAL. Section 11.3, Code 2026, is repealed.

22 EXPLANATION

23 The inclusion of this explanation does not constitute agreement with
24 the explanation's substance by the members of the general assembly.

25 This bill relates to the commencement of audits, information
26 made available to the auditor of state, and disputes between
27 governmental agencies. The bill strikes or repeals provisions
28 enacted by the general assembly in 2023 Iowa Acts, chapter 103
29 (SF 478).

30 Specifically, the bill strikes prohibitions on the receipt and
31 disclosure of certain information by the auditor of state except
32 under certain circumstances, and makes conforming changes. The
33 bill also strikes a requirement that litigation between state
34 constitutional and statutory offices be submitted to a board of
35 arbitration and a requirement that a board of arbitration for

1 disputes between state governmental agencies resolve disputes
2 within 60 days. The bill repeals a provision defining when an
3 audit or examination begins for the purposes of Code chapter 11
4 (auditor of state).

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