

## HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	Senate File 478	House Committee:	<b>PASSED</b> March 30 (15-7)
Committee:	State Government	House Floor:	<b>PASSED</b> April 20 (55-41)
Floor Manager:	Rep. Kaufmann	Senate Floor:	<b>PASSED</b> March 7 (33-16)
Date:	May 11, 2023	Governor:	<b>PASSED</b> April 26 (33-16)
Staff:	Jason Covey (1-3626)		

### Information Made Available to Auditor of State

- Clarifies and defines personal information protected from audits when deemed unnecessary to the audit or examination.
- **Fiscal Note:** Senate File 478 may impact the scope of an audit performed by the AOS, which may impact the State's ability to comply with federal award requirements. An increase in audit frequency could increase costs to the State; however, the fiscal impact cannot be determined.

### Section by Section Analysis

#### Section 1 – When audits and examinations begin (Iowa Code 11.3)

New section – Defines that the audit or examination starts when professional engagement begins as defined by the government auditing standards prescribed by the US Comptroller General.

#### Section 2 – Access to information — confidentiality (Iowa Code 11.41(3))

Amends language prohibiting personal identifiable information given to HHS, a local board of health, or a local health department that identifies an individual infected with a reportable disease.

#### Section 3 – Access to information — confidentiality (Iowa Code 11.41)

New subsection – Prohibits the auditor of state from having access to

- criminal identification of law enforcement agencies
- personal information of a student, prospective student, or former student maintained by a school or educational institution
- Hospital, medical, and professional counselor records of the condition, diagnosis, care, or treatment of a patient or former patient
- Peace officers' investigative reports
- Records and information obtained or held by an independent special counsel investigation
- Information and records concerning physical infrastructure, cyber security, critical infrastructure, security procedures, or emergency preparedness of a government body
- Any other personal information that an individual would reasonably expect to be kept private that is unnecessary to the scope of the audit or examination

The Auditor of State may have access to the above information (except tax returns or reportable disease) if the auditor demonstrates to the agency being audited the necessity of the information, that the agency being

audited agrees the information is necessary, and that the information is anonymized before given to the auditor.

Section 4 – Disclosures prohibited (Iowa Code 11.42(3))

The Auditor shall not disclose any information obtained in Section 3 without the written consent of the individual identified or in cases of embezzlement, theft, or other significant financial irregularity.

Section 5 – Refusal to testify (Iowa Code 11.52)

Conforms code section to include changes made in section 6 of this bill.

Section 6 – Disputes between governmental agencies (Iowa Code 679A.19)

Includes in the section on litigation between governmental agencies to include constitutional and statutory offices and the executive branch boards and commissions. Any dispute brought to arbitration established in this bill is resolved within 60 days of submission.