

## SUMMARY OF WITHHELD EMAILS

1. The date of the first and last email in the chain.
2. The personnel of the Auditor of State's office included in the email or email chain.
3. The subject matter of the chain.
4. The specific basis, described in narrative form with citation to legal authority, of the grounds to withhold the email or email chain.
5. A description of any inquiry made to any nongovernmental employee who sent or received information in the email or email chain as to whether such person would consent to the disclosure of the email or email chain.
6. Whether the email or email chain relates to an audit or examination conducted by the Office of the Auditor of State and, if so, the date the audit or examination was or will be completed.

#1

1. 1.7.21
2. Email from Deputy Auditor Marlys Gaston to Managers Ryan Pithan and Pam Bormann.
3. Forwarded articles from Bleeding Heartland website for reference in audit ongoing audits of state agency office.
4. This email constitutes workpapers under 11.42.
5. N/A
6. This information relates to an ongoing audit of federal expenditures related COVID-19. Audit reports issued in November 2021, June 2021 and October 2020, may or may not have utilized these workpapers and/or some of the information therein may have been disclosed pursuant to Iowa Code 11.28 and 11.42 (3). Subsequent reports referencing these workpapers may be issued as deemed necessary.

#2

1. 11.13.19
2. Email from citizen to info@aos account
3. contains reference to Belin McCormick law firm. Falls under request for emails with the word "Belin," but not related to search
4. The content falls under 22.7(18).
5. N/A
6. This information did not lead to and was not included in an audit.

#3

1. 4.7.21
2. email thread between Laura Belin and Sonya Heitshsuen
3. Includes info Belin's research into CRF expenditures.

4. This email constitutes “Information received in the course of an audit under 11.42.
5. N/A
6. This information relates to an ongoing audit of federal expenditures. Audit reports issued in November 2021 and June 2021, may or may not have utilized this information and/or some of the information therein may have been disclosed pursuant to Iowa Code 11.28 and 11.42 (3). Subsequent reports referencing this information may be issued as deemed necessary.

#4

1. 2.17-18 8.21
2. Email forwarded by Sonya H. to Rob Sand and John McCormally
3. Contains an email forwarded by L. Belin to Sonya
4. This email constitutes “Information received in the course of an audit” under 11.42.
5. n/a
6. This information relates to an ongoing audit of federal expenditures. Audit reports issued in November 2021 and June 2021, may or may not have utilized this information and/or some of the information therein may have been disclosed pursuant to Iowa Code 11.28 and 11.42 (3). Subsequent reports referencing this information may be issued as deemed necessary.

#5

1. 4.6.21
2. Email forwarded by Sonya H. to John McCormally
3. Forwarded email from Belin with a hypothetical question regarding the propriety of certain expenditures by a state department.
4. This email constitutes “Information received in the course of an audit” under 11.42.
5. N/A
6. This information relates to ongoing audit of a state agency. Audit reports issued in October 2021 may or may not have utilized this information and/or some of the information therein may have been disclosed pursuant to Iowa Code 11.28 and 11.42 (3). Subsequent reports referencing this information may be issued as deemed necessary.

#6

1. 3.6.21
2. Email from Sonya to John
3. References a call Sonya received from Ryan Foley.
4. In this call, Foley was asking to confirm if the Auditor had issued a subpoena with reference to a certain audit. Audit subpoenas are workpapers and are therefore confidential under 11.42.
5. n/a
6. The audit at issue remains in progress. We cannot project an audit completion date.

#7

1. 10.6.20
2. Email from Laura Belin to Andrew Turner
3. Contains information regarding CARES act expenditures.
4. This email constitutes "Information received in the course of an audit" under 11.42.
5. N/A
6. This information relates to an ongoing audit of federal expenditures. Audit reports issued in November 2021, June 2021 and October 2020, may or may not have utilized this information and/or some of the information therein may have been disclosed pursuant to Iowa Code 11.28 and 11.42 (3). Subsequent reports referencing this information may be issued as deemed necessary.

#8

1. 12.16-17.19
2. Email thread between Ryan Foley, Andrew Turner, and Jacob Lloyd
3. Contains a request by Foley for AOS correspondence with a certain state agency.
4. This email constitutes "Information received in the course of an audit" under 11.42.
5. N/A
6. This information relates to ongoing audit of a state agency. An audit report released in February 2020 may or may not have utilized this information and/or some of the information therein may have been disclosed pursuant to Iowa Code 11.28 and 11.42 (3). Subsequent reports referencing this information may be issued as deemed necessary.

#9

1. 3.14.19
2. emails between Foley, Andrew Turner and persons outside AOS.
3. Questions about next steps following issuance of a report about an audit report, containing new information (information received).
4. This email constitutes “Information received in the course of an audit” under 11.42.
5. N/A
6. The original report was issued in February 2019.

#10

1. 5.19.19
2. Email between AOS staff auditor Brandon Sommers and state employee with the last name of Foley.
3. Falls under the “Foley” request, but not about Ryan Foley. Content involves a discussion of audit procedures at the employees agency.
4. This email constitutes workpapers “Information received in the course of an audit” under 11.42.
5. n/a
6. This information relates to ongoing audit of a state agency. Audit reports issued in December 2020, October 2020, June 2020, April 2020, January 2020, December 2019, and October 2019 may or may not have utilized this information and/or some of the information therein may have been disclosed pursuant to Iowa Code 11.28 and 11.42 (3). Subsequent reports referencing this information may be issued as deemed necessary.