

External Auditor Requests for Confidential Information

(Note: this information was prepared by the [Department of Internal Audit](#) in consultation with the [Office of University Counsel](#).)

The following is provided as guidance to university staff when external auditors request information deemed to be confidential under state or federal law. By state law, the university cannot give up confidential information unless the auditors have a statutory or other authority to obtain the confidential information. This is a legal matter, so Legal Counsel should be consulted if you have any questions or uncertainty regarding the confidentiality of information or the auditor's statutory authority to receive such information.

What Information is Confidential?

CORA-protected Information:

As of October 2007, personnel records deemed protected under the Colorado Open Records Act (CORA) are:

- Home address
- Phone number
- Financial information (banking information)

Federally-protected Information:

In general, the following are deemed to be confidential under federal law:

- Social security numbers
- Personally identifiable health information (under HIPAA)
- Certain student-related information (under FERPA and Graham-Leach-Bliley Act)

State Auditor Requests for Confidential Information

Pursuant to C.R.S. 2-3-107(2)(a), the state auditor has access to all records of the university, even records otherwise protected by state statute through exemptions under the Colorado Open Records Act.

Federally-protected information, however, remains confidential and may not be released to the state auditor unless it relates directly to the university's annual financial and compliance audit. Should the state auditor otherwise request federally-protected information, consult with Legal Counsel prior to releasing the information.

If any CORA-protected or federally-protected confidential information is to be provided to the state auditor, see the Notification of Release of Confidential Information section below.

Other External Auditor Requests for Confidential Information

Should any other external auditors request information defined as confidential under CORA or federal law, request a statutory citation from the auditors as to their authority to

obtain confidential information and consult with Legal Counsel prior to giving up the confidential information.

If any CORA-protected or federally-protected confidential information is to be provided to the external auditor, see the Notification of Release of Confidential Information section below.

Notification of Release of Confidential Information

To the State Auditor:

If confidential information is released to the state auditor, it shall be clearly identified as confidential information and notice given to the state auditor using language substantially in conformity with the following, modified as appropriate for the confidential information being provided:

Dear State Auditor:

Enclosed is the information you requested in your correspondence dated _____.

Under the Colorado Open Records Act, this information is part of an employee's personnel file. As such, this information is considered confidential and not available for public inspection (alternatively, identify the information given and cite other regulations that apply). Pursuant to C.R.S. 2-3-107(2)(b) the office of the state auditor is required to keep this information confidential and not release work papers containing this information or include this information in its final report. In addition, it is expected that your office will take all necessary steps to preserve the confidentiality and security of this sensitive information.

To Other External Auditors:

Should Legal Counsel determine the external auditor has the authority to receive confidential information, it shall be marked as confidential and notice given to the external auditor, again using language similar to the above, modified as appropriate. An example follows:

Dear Auditor:

Enclosed is the information you requested in your correspondence dated _____. Under the Colorado Open Records Act, this information is part of an employee's personnel file or is a confidential record as established under federal law (alternatively, identify the information given and cite the regulations that apply). As such, this information is considered confidential and not available for public inspection. It is expected that your office will take all necessary steps to preserve the confidentiality and security of this sensitive information.