326A.12 CONFIDENTIAL COMMUNICATIONS.

(a) Except by permission of the client for whom a licensee performs services or the heirs, successors, or personal representatives of the client, a licensee shall not voluntarily disclose information communicated to the licensee by the client relating to and in connection with services rendered to the client by the licensee. Nothing in this section may be construed to prohibit:

(1) the disclosure of information required to be disclosed by the standards of the public accounting profession in reporting on the examination of financial statements; or

(2) disclosures in court proceedings, in investigations or proceedings under section 326A.08, in ethical investigations conducted by private professional organizations, in the course of peer reviews, to other persons active in the organization performing services for that client on a need-to-know basis, or to persons in the entity who need this information for the sole purpose of assuring quality control.

(b) This section also applies to persons registered under section 326A.06, paragraph (b), and to persons granted a practice privilege under section 326A.14.

History: *2001 c 109 art 1 s 14; 2008 c 195 s 29*