

IN THE SUPREME COURT OF IOWA  
Supreme Court No. 20-0477

---

ROB SAND, Auditor of the State of Iowa,  
Applicant-Appellee,

vs.

JOHN DOE, in his official  
capacity, and  
UNNAMED STATE AGENCY, STATE OF IOWA,  
Defendants-Appellants.

---

APPEAL FROM THE IOWA DISTRICT COURT  
FOR POLK COUNTY

THE HONORABLE JUDGE HEATHER LAUBER

---

**APPELLANTS' AMENDED FINAL BRIEF**

---

**THOMAS J. MILLER**  
Attorney General of Iowa

**JEFFREY S. THOMPSON**  
Solicitor General

**CHRISTOPHER J. DEIST**  
Assistant Attorney General  
Hoover State Office Building, 2nd Floor  
Des Moines, Iowa 50319  
(515) 281-7204  
(515) 281-4902 (fax)

[jeffrey.thompson@ag.iowa.gov](mailto:jeffrey.thompson@ag.iowa.gov)  
[christopher.deist@ag.iowa.gov](mailto:christopher.deist@ag.iowa.gov)

ATTORNEYS FOR DEFENDANTS-APPELLANTS

## **CERTIFICATE OF SERVICE**

On the 1<sup>st</sup> day of September, 2020, the Appellants served Appellants' Amended Final Brief on all other parties to this appeal by electronic filing:

John B. McCormally  
Chief of Staff / General Counsel  
Office of the Auditor of State  
Iowa State Capitol Bldg.  
Room 111  
Des Moines, Iowa 50319  
[john.mccormally@AOS.iowa.gov](mailto:john.mccormally@AOS.iowa.gov)  
ATTORNEY FOR APPELLEE



---

**CHRISTOPHER J. DEIST**  
Assistant Attorney General  
Hoover State Office Bldg., 2nd Fl.  
Des Moines, Iowa 50319  
(515) 281-7204  
[christopher.deist@ag.iowa.gov](mailto:christopher.deist@ag.iowa.gov)

**TABLE OF CONTENTS**

CERTIFICATE OF SERVICE..... 2

TABLE OF AUTHORITIES..... 4

STATEMENT OF THE ISSUES ..... 5

PRESENTED FOR REVIEW ..... 5

ROUTING STATEMENT..... 6

STATEMENT OF THE CASE..... 6

    I. Nature of the Case..... 6

    II. Course of Proceedings..... 6

STATEMENT OF THE FACTS ..... 8

ARGUMENT..... 11

    I. The District Court Erred When It Granted Auditor Sand’s Application for Enforcement of Subpoena and Held that Auditor Sand was Engaged in an Authorized Audit at the Time of His Subpoena. .... 11

CONCLUSION..... 25

REQUEST FOR ORAL SUBMISSION..... 25

COST CERTIFICATE..... 26

CERTIFICATE OF COMPLIANCE ..... 27

## TABLE OF AUTHORITIES

### Cases

<i>Citizens' Aide/Ombudsman v. Grossheim</i> , 498 N.W.2d 405 (Iowa 1993) .....	12
<i>Fenceroy v. Gelita USA, Inc.</i> , 908 N.W.2d 235 (Iowa 2018) .....	11
<i>Iowa Civil Rights Commission v. Massey-Ferguson</i> , 207 N.W.2d 5 (Iowa 1973) .....	22
<i>Mallory v. Paradise</i> , 173 N.W.2d 264 (Iowa 1969) .....	22
<i>State v. Downing</i> , 155 N.W.2d 517 (Iowa 1968) .....	22

### Statutes

Iowa Code § 11.2(1) .....	13, 18
Iowa Code § 11.28 .....	14
Iowa Code § 11.41 .....	12, 22
Iowa Code § 11.41(1)-(3) .....	13-14
Iowa Code § 11.42 .....	12, 14, 22
Iowa Code § 11.51 .....	7-8, 12-13, 22
Iowa Const., art. 4, § 22 .....	13

**STATEMENT OF THE ISSUES  
PRESENTED FOR REVIEW**

- I. The Iowa District Court for Polk County Erred in Granting Auditor Sand's Application for Enforcement of Subpoena When the Court Found that Auditor Sand Was Engaged in an Authorized Audit at the Time of His Subpoena.**

## **ROUTING STATEMENT**

This case involves issues of first impression and fundamental and urgent issues of broad public importance. Retention by the Supreme Court is appropriate. Iowa R. App. P. 6.1101(2).

### **STATEMENT OF THE CASE**

#### **I. Nature of the Case**

This is an improper use of the subpoena power of the Auditor of the State of Iowa. Auditor of the State Rob Sand (“Auditor Sand”) issued a subpoena to the Unnamed State Agency, State of Iowa (“the Agency”) on January 8, 2020. John Doe (“Doe”), in his official capacity, and the Agency appeal from the Honorable Judge Heather Lauber’s Order Regarding Motion to Enforce Auditor’s Subpoena, filed March 8, 2020.

#### **II. Course of Proceedings**

Auditor Sand issued a subpoena to the Agency on January 8, 2020, requesting production of a broad number and type of documents and records pertaining to an upcoming transaction agreement by a subdivision of the Agency (“Institution”). App. 49-50. The subpoena set the deadline for production for January 22, 2020. *Id.* The Institution and the Agency responded to the subpoena,

objecting to some of the requests and pointing to available information for other requests. App. 58-59.

On February 3, 2020, Auditor Sand filed an Application for Enforcement of Subpoena in the Iowa District Court for Polk County, naming Doe and the Agency (collectively, the “Agency”) as defendants. App. 44-47. On February 13, 2020, the District Court issued an order granting the application. App. 67-68. On February 14, 2020, the Agency filed two filings: (1) a Joint Motion to Reconsider and to Stay Order; and (2) a Joint Response to Application and Motion to Quash Subpoena. In their Joint Response to Application and Motion to Quash Subpoena, the Agency argued that Auditor Sand was not authorized to issue his January 8, 2020 subpoena, as he was not engaged in a proper audit as required under Iowa Code § 11.51. App. 78-82 at Part II.A. The Agency also argued that even if the Auditor was authorized to issue a subpoena, the subpoena in question was overly broad and unduly burdensome, both in the scope of its requests and the timeline it set out for response and production. App. 82-83 at Part II.B.

The District Court granted the Agency’s request for a stay on the enforcement of its February 13, 2020 order and set a hearing on the

Agency's Motion to Reconsider and Motion to Quash for February 28, 2020. On February 24, 2020, Auditor Sand filed a Resistance to the Motion to Quash, claiming that his subpoena was issued as part of the fiscal year 2020 (FY2020) financial audit of the Institution, and thus was authorized under Iowa Code § 11.51. App. 94-106. Following the February 28, 2020 hearing, the District Court issued its Order Regarding Motion to Enforce Auditor's Subpoena on March 8, 2020. App. 116-119. In its order, the District Court, in part, held that Auditor Sand was engaged in a proper audit and thus authorized to issue the subpoena under Iowa Code § 11.51. On March 11, 2020, the Agency filed its Notice of Appeal from the District Court's March 8, 2020 ruling. App. 120-121.

### **STATEMENT OF THE FACTS**

In December of 2019, officials from the Institution held a status meeting with Auditor Sand regarding an upcoming transaction ("the Transaction"). App. 55-56. The Transaction was a then-incomplete financial transaction between the Institution, the Agency, and a private consortium formed by two private developers. App. 89 at ¶ 15. On December 10, 2019, the three parties to the Transaction signed a Concessionaire Agreement, under which the Concessionaire was



required to finalize its financial plan with financial service firms in order to fund the \$1.165 billion payment to the Institution at “Financial Close.” *Id.* The transaction would not be complete until Financial Close, which was, at the time, not expected to occur until at least March 10, 2020, though no later than March 12, 2020. *Id.* If the Concessionaire failed to complete Financial Close, then the RFP process would end, and the Concessionaire would forfeit its closing deposit of \$100 million to the Institution. *Id.* Because of the then-ongoing and incomplete nature of the transaction, the Institution had yet to determine how the Transaction would be recorded in the Institution’s General Ledger. *Id.* at ¶ 16.

On December 12, 2019, Auditor Sand began requesting information regarding “investors” for the Transaction, initially through emails with Institution officials and then emails to officials at the Agency. App. 52-56. After the Agency explained to Auditor Sand that such information was still confidential pending the completion of the transaction, Auditor Sand continued to press for the information and expanded his request to include information on the proposed non-profit corporation (“NPC”). *Id.* On the date the subpoena in question was issued, the NPC was not yet fully formed and

incorporated, so the documents and information Auditor Sand sought did not exist. App. 90 at ¶ 18. After repeated back and forth with the Agency, Auditor Sand then asserted that he was engaged in an audit by virtue of the fact that he, in his capacity as the Auditor of State, was making document and information requests.<sup>1</sup>

The situation then escalated when Auditor Sand issued a wide-reaching subpoena on January 8, 2020. App. 49-50. In his subpoena, Auditor Sand greatly expanded upon the scope of the information he was seeking regarding the Transaction, essentially demanding all documentation and information related to the Transaction and bidding process. The subpoena set a deadline for response for January 22, 2020. In response to the subpoena, the Agency provided a response letter on January 22, 2020, pointing Auditor Sand to publicly available resources for some of his requests and noting that it expected any audit of the Transaction to be included as part of the coming FY 2020 financial audit of the Institution. App. 58-59. From the Institution's perspective, the FY 2020 financial audit had yet to officially begin, as the Institution and Auditor's Office had yet to hold

---

<sup>1</sup> Specifically, Auditor Sand stated on December 20, 2019, that he was "not sure what better notifies one that an audit is underway than a request from one's auditor for normal audit documentation." App. 52.

an Entrance Conference, during which the scope and timeline of production for the audit would be discussed and established. Indeed, at the time Auditor Sand issued his subpoena, the parties had yet to complete the FY 2019 financial audit of the Institution. App. 88 at ¶ 13. Furthermore, while the subpoena was signed and issued by James Cunningham, the Director of the Performance Investigation Division of the Auditor's Office, there had been no indication by Auditor Sand that he was engaged in a performance investigation of the Transaction.<sup>2</sup>

## ARGUMENT

### **I. The District Court Erred When It Granted Auditor Sand's Application for Enforcement of Subpoena and Held that Auditor Sand was Engaged in an Authorized Audit at the Time of His Subpoena.**

#### **Preservation of Error**

Error is preserved when an issue is raised in the district court and a party has received an adverse ruling. *Fenceroy v. Gelita USA, Inc.*, 908 N.W.2d 235, 248 (Iowa 2018). Here, as part of its Response to the Auditor's Application for Enforcement of Subpoena and its Motion to Quash Subpoena, the Agency argued that Auditor Sand was

---

<sup>2</sup> Indeed, as stated in his Application for Enforcement of Subpoena, Auditor Sand states clearly that he claims to have been engaged in the normal annual financial audit of the Institution, *not* a performance investigation. App. 44 at ¶ 1.

not engaged in a proper audit of either the Institution or the Agency when he issued his January 8, 2020, subpoena, and thus he was not authorized under Iowa Code § 11.51 to issue said subpoena. In its March 8, 2020, order, the District Court held, in part, that Auditor Sand was engaged in the FY 2020 financial audit of the Institution, and thus authorized to issue the subpoena in question. As a result, error on this issue was preserved for appeal.

### **Standard of Review**

A district court's ruling on enforcement of an administrative subpoena will be reviewed for abuse of discretion by the district court. *Citizens' Aide/Ombudsman v. Grossheim*, 498 N.W.2d 405, 407 (Iowa 1993).

### **Merits**

At the core of this case is a dispute between the Agency and Auditor Sand over the interpretation of Iowa Code chapter 11, namely how to determine whether the Auditor of State is engaged in an "authorized audit or examination" required to activate the Auditor's subpoena and discovery powers under Iowa Code §§ 11.41, 11.42, and 11.51. This section will discuss the framework of the Auditor's powers under chapter 11, then the District Court's analysis and ruling on the

issue in its March 8, 2020 Order, and finally, why the District Court erred in its ruling.

A. *The Framework of the Auditor's Powers Under Iowa Code Chapter 11*

The Auditor of State is an elected constitutional office established under the Iowa Constitution. Iowa Const., art. 4, § 22. As with many of the other constitutional officers for the State of Iowa, the powers of the Auditor are established by statute. See Iowa Code chapter 11. The Auditor is authorized to audit the State and state departments “annually [] and more often if deemed necessary.” Iowa Code § 11.2(1). This is an incredibly important service, designed to ensure public accountability in the use of taxpayer funds.

To equip the Auditor in performing this important service, the Iowa legislature empowered the Auditor to “issue subpoenas of all kinds” when engaged in “an authorized audit or examination.” Iowa Code § 11.51. Further, the Auditor is allowed access to “all information, records, instrumentalities, and properties used in the performance of the audited or examined entities’ statutory duties or contractual responsibilities,” as well as, “all papers, books, records, and documents of any officers or employees . . .” Iowa Code § 11.41(1)-

(2). While this power is broad in scope, it is couched in two important limitations.

First, as mentioned, the Auditor's subpoena power is limited to when he is engaged in "an authorized audit or examination." Outside of that context, the Auditor is not authorized to issue subpoenas. This limitation, in turn, triggers the other significant limitation on the Auditor's subpoena and discovery abilities, namely the requirement that he maintain the confidentiality of any record the original custodian is required by law to keep confidential. Iowa Code § 11.41(3) ("If the information, records, instrumentalities, and properties sought by the auditor of state are required by law to be kept confidential, the auditor of state . . . shall maintain the confidentiality of all such information and is subject to the same penalties as the lawful custodian of the information for dissemination of the information."); Iowa Code § 11.42 (requiring the Auditor to maintain as confidential all "information received during the course of any audit or examination, including allegations of misconduct or noncompliance, and all audit or examination work papers" until the completion of the audit and release of the audit report required by § 11.28, unless "necessary to complete the audit or examination [or]

[t]o the extent the auditor is required by law to report the same or to testify in court”). These limitations are meant to ensure the confidentiality of sensitive documents and records are not undermined by the audit process, balancing the important work of the Auditor with the legitimate privacy interests and confidentiality obligations of various entities subject to the Auditor’s review, particularly in situations such as the Transaction in this case.

Thus, in order to assess whether Auditor Sand’s January 8, 2020 subpoena was valid, the District Court needed to first determine whether the subpoena was issued “pertaining to an authorized audit or examination.”

*B. The District Court’s Analysis and Ruling*

In his application, Auditor Sand simply asserted that his office was engaged in “an audit of the [the Agency] and the [Institution].” App. 44 at ¶ 1. To support that claim, Auditor Sand has apparently taken the approach that an “audit” is initiated simply by the Auditor requesting documents from a state entity, regardless of how formal or informal that request is, or whether he has informed that entity that he is engaged in an audit. Furthermore, during oral argument, counsel for the Auditor noted that staff from the Auditor’s Office

reside in the Institution's city on a permanent basis to work with Institution staff on the annual financial audit year-round. App. 29 at 20-25. In essence, Auditor Sand's position seems to be that, by virtue of being the Auditor of State, he is *always* auditing when engaged with state entities.

In its Order, the District Court accepted Auditor Sand's claim that, at the time he issued the January 8 subpoena, he was engaged in the normal FY 2020 financial audit of the Agency and the Institution. App. 117 ("Under these facts, the court finds that the Auditor's request, and subsequent subpoena, was made as a part of the authorized FY 2020 audit."). Specifically, the District Court relied upon three facts. First, that Auditor Sand would have the authority to engage in an audit of the Transaction specifically.<sup>3</sup> *Id.* Second, that if the Auditor had issued his request and/or subpoena after the "Entrance Conference" for the FY 2020 financial audit, the Agency and Institution would comply with the request as part of that audit. *Id.* And third, that members of the Auditor's staff reside in the

---

<sup>3</sup> The District Court notes that this was a concession by the Agency – specifically what the Agency conceded was that the Auditor would be able to engage in a targeted performance audit/investigation of the Transaction, something Auditor Sand made clear he was not engaged in in the present case.



Institution's city full-time to work on the Institution's annual audit year-round, receiving a rolling production of documents relating to the audit. *Id.* However, as the following section discusses, the District Court's analysis errs in multiple ways.

*C. The Errors in the District Court's Analysis*

The District Court's analysis errs in four important respects: (1) while the Agency does indeed concede that Auditor Sand would have the authority to conduct a performance investigation/audit of the Transaction, by his own admission, that is *not* what Auditor Sand was engaged in when he issued his January 8, 2020 subpoena; (2) the fact that Auditor Sand issued a subpoena allegedly connected to the FY2020 financial audit *before* the Entrance Conference for said audit demonstrates the substantial break from normal process that the Auditor was engaged in here and, in fact, undermines the notion that he was engaged in that audit at the time of his subpoena; and (3) in a similar respect, the presence of Auditor's staff in the Institution's city year-round to work on the annual financial audit does not imply or support the notion that the Auditor is engaged in an audit of the Institution at all times.

*i. Auditor Sand was not engaged in a performance investigation/audit.*

First, while the District Court is correct that the Agency conceded that Auditor Sand would be authorized to conduct a performance investigation into the Transaction, this is irrelevant, as Auditor Sand repeatedly made it clear that he was *not* engaged in such an investigation when he issued his January 8 subpoena. In his December 20, 2019 email to the Agency, Auditor Sand directly indicates that he was claiming to be engaged in a “financial audit.” App. 52. Then, in his January 8, 2020 subpoena, Auditor Sand indicates that the subpoena is in relation to an audit of the Institution as a whole, rather than a specific performance audit of the Transaction. App. 49. Finally, in his application, Auditor Sand claims that he is “engaged in an audit of the [Agency] and of the [Institution], as required by Iowa Code 11.2(1).” App. 44 at ¶ 1. Thus, it is clear that Auditor Sand was not engaged in a performance investigation/audit of the Transaction, so any discussion of his authority to conduct such an investigation is irrelevant to the material issues at hand.

- ii. The Auditor's substantial break from normal auditing practices undermines the conclusion that he was engaged in the normal financial audit of the Institution.*

The second and third errors in the District Court's analysis relate closely to the normal process for financial audits at the Institution. This is the heart of the discussion in the affidavit of the CFO of the Institution ("the CFO"), regarding the longstanding, standard procedure and practice of the Institution's annual financial audit. App. 85-91. As the CFO discusses, once the Auditor's Office notifies the Institution of their intent to officially begin the annual audit, staff from the Auditor's Office and the Institution meet for an "Entrance Conference" to discuss the scope and timeline for the audit. This includes deadlines for production of various documents and requests. For both the FY 2018 and FY 2019 audits, the Entrance Conference was held in early-to-mid June of those respective years. According to the CFO, the Entrance Conference typically marks the official start of the annual financial audit. In the present case, at the time Auditor Sand issued his subpoena, no Entrance Conference had been held for the FY 2020 financial audit of the Institution or the Agency.

The break from standard practice was highlighted in the email exchange between the Agency and Auditor Sand, in which the Agency expressed clear confusion by what audit Auditor Sand was claiming to be conducting at the time of his requests. There was no reason for the Agency or the Institution to believe that his requests were part of the FY 2020 financial audit of either institution, considering that the FY 2019 audit had yet to be completed.<sup>4</sup> Rather, from the Agency's perspective, the Auditor was simply making informal information requests. As shown in the email exchange, the requests began following a meeting between Institution and Agency officials with Auditor Sand, with the Auditor requesting some follow-up information from the Institution regarding the Transaction.

After the Institution and Agency informed him that much of the information he was requesting was either confidential, did not yet exist, or was not in their possession, Auditor Sand pushed further, referring to his right to access confidential documents and information under Iowa Code chapter 11. The Agency then responded by pointing out that that access only applies when the Auditor is

---

<sup>4</sup> According to the CFO, this is typically denoted by the issuance of the Auditor's final Opinion Letter or report, discussing the Auditor's findings and any recommendations he may have.

engaged in an authorized audit or examination, and they were unaware of any such active audit at the time. It was only at *this* point that Auditor Sand claimed to be engaged in the FY 2020 financial audit and that he was his request for such information should have notified them that was engaged in such. App. 52.

*iii. The year-round presence of Auditor's staff at the Institution does not infer that the Auditor is always engaged in the annual financial audit.*

As with the previous point, the District Court's reliance on the year-round presence of Auditor's staff in the Institution's city as evidence that the Auditor is effectively always engaged in the annual financial audit of the Institution is deeply flawed. As stated previously, the Institution has a clear understanding of the normal process for the annual financial audit – it has a distinct beginning and end. Indeed, this tracks with the timeline of past years' audits provided by the CFO. App. 88 at ¶ 13. For both the FY 2018 and FY 2019 audits, the full audit process took the full calendar year.<sup>5</sup> The reality is that the financial audit of the Institution is incredibly complex and time-consuming. However, that does not mean that the

---

<sup>5</sup> In fact, at least at the time of the CFO's affidavit, the FY 2019 audit had yet to have its Exit Conference. App. 88 at ¶ 13.

Auditor is effectively at-all-times engaged in the annual financial audit.

*D. The Public Policy Dangers the District Court's Ruling.*

Finally, there is a strong public policy argument against the Auditor's interpretation of chapter 11 which the District Court's ruling does not address. The danger with adoption of the Auditor's argument is that it would render the qualifying language of Iowa Code §§ 11.41, 11.42, and 11.51 meaningless, creating a situation where the Auditor of State is always engaged in an "audit" as soon as he makes a request of a state entity, regardless of how informal that request is. *See Iowa Civil Rights Commission v. Massey-Ferguson*, 207 N.W.2d 5, 7 (Iowa 1973) ("It will not be presumed that useless and meaningless words are used in a legislative enactment, and an interpretation reaching that result should be avoided if possible.") (citing *Mallory v. Paradise*, 173 N.W.2d 264 (Iowa 1969); *State v. Downing*, 155 N.W.2d 517 (Iowa 1968)).

While the Agency concedes that the Auditor holds a critical role in ensuring transparency and accountability among state agencies and institutions, the requirement that his discovery and subpoena powers be couched clearly within the confines of an authorized audit

are equally critical to protecting the confidentiality of sensitive materials and complying with the State's confidentiality laws. Agencies and institutions rely upon a clear understanding of the scope of an audit – especially financial audits – in order to organize their efforts in cooperating with the Auditor's staff, as well as ensuring that the Auditor is not simply engaged in a fishing expedition or that the audit process upends significant programs or initiatives. This is why, as the CFO pointed out in his affidavit, the Institution's annual financial audit officially "begins" with the Entrance Conference, laying out the scope, timeline, and expectations of the audit for both the Auditor's staff and the Institution's staff. Up until this current dispute, there was a clear understanding between the Auditor's Office and the Institution about how the annual audit was conducted – Auditor's Sand's attempt to shoe-horn in his specific requests regarding the Transaction broke from that normal understanding.

Furthermore, this issue carries a wide-reaching impact on not only the various state agencies subject to the Auditor's scrutiny, but even the Auditor himself. As discussed, chapter 11 carries explicit confidentiality requirements during the auditing process, subject to

criminal prosecution if violated. If the Auditor is always “auditing” whenever he is engaging with a state agency or entity, that arguably triggers those confidentiality requirements. Public statements made by the Auditor on a wide array of topics could be considered violations.<sup>6</sup>

This is why it is critical that the Court affirm the notion that audits follow a clear, defined process – it is in the best interests of state agencies, the Auditor of State, and the people of Iowa.

---

<sup>6</sup> Auditor Sand has specifically broached into a wide variety of topics, which raise these sort of confidentiality concerns if the Court adopts the Auditor’s interpretation of chapter 11. *See e.g.*, Vanessa Miller, *State auditor reviewing University of Iowa sale of AIB property in Des Moines*, THE GAZETTE (May 31, 2019), <https://www.thegazette.com/subject/news/education/state-auditor-reviewing-university-of-iowa-sale-of-aib-college-of-business-property-in-des-moines-20190531>; Ryan J. Foley, *Iowa government insurance pool files lawsuit to block state audit*, THE DES MOINES REGISTER (Jan. 3, 2020), <https://www.desmoinesregister.com/story/news/2020/01/03/iowa-communities-assurance-pool-files-lawsuit-block-state-audit-rob-sand/2808686001/>; Ian Richardson, *Iowa state auditor: Gov. Kim Reynolds failing to answer ‘basic questions’ about coronavirus assessment tool*, THE DES MOINES REGISTER (Apr. 7, 2020), <https://www.desmoinesregister.com/story/news/politics/2020/04/07/coronavirus-in-iowa-auditor-rob-sand-questions-governor-kim-reynolds-covid-19-assessment/2961352001/>; *State Auditor Rob Sand Reviewing Governor Reynolds’ \$7 Million No-Bid Contract for COVID-19 PPE*, WHO13 (May 18, 2020), <https://who13.com/news/state-auditor-rob-sand-reviewing-governor-reynolds-7-million-no-bid-contract-for-covid-19-ppe/>.



## **CONCLUSION**

For these reasons, the March 8, 2020 Order Regarding Motion to Enforce Subpoena issued by the District Court should be reversed.

## **REQUEST FOR ORAL SUBMISSION**

Appellants request to be heard at oral argument.

Respectfully submitted,

THOMAS J. MILLER  
Attorney General of Iowa



---

**CHRISTOPHER J. DEIST**  
Assistant Attorney General  
Hoover State Office Bldg., 2nd Fl.  
Des Moines, Iowa 50319  
(515) 281-7204  
[christopher.deist@iowa.gov](mailto:christopher.deist@iowa.gov)

## **COST CERTIFICATE**

We certify that the cost of printing the Appellants' Final Brief  
was the sum of \$0.00.

THOMAS J. MILLER  
Attorney General of Iowa



---

**CHRISTOPHER J. DEIST**  
Assistant Attorney General  
Hoover State Office Bldg., 2nd Fl.  
Des Moines, Iowa 50319  
(515) 281-7204  
[christopher.deist@iowa.gov](mailto:christopher.deist@iowa.gov)

## **CERTIFICATE OF COMPLIANCE**

This brief complies with the typeface requirements and type-volume limitation of Iowa Rs. App. P. 6.903(1)(d) and 6.903(1)(g)(1) or (2) because:

- This brief has been prepared in a proportionally spaced typeface using Georgia in size 14 and contains 3,926 words, excluding the parts of the brief exempted by Iowa R. App. P. 6.903(1)(g)(1).

Dated: September 1, 2020



---

**CHRISTOPHER J. DEIST**  
Assistant Attorney General  
Hoover State Office Bldg., 2nd Fl.  
Des Moines, Iowa 50319  
(515) 281-7204  
[christopher.deist@ag.iowa.gov](mailto:christopher.deist@ag.iowa.gov)