

APPENDIX C – Statutes Referenced in Soil Conservation District Law

The following are sections of Idaho Code referenced in soil conservation district law:

9-340D, Idaho Code 34-104, Idaho Code 34-106, Idaho Code 39-3602, Idaho Code
39-3627, Idaho Code 59-509(h), Idaho Code 67-2008, Idaho Code 67-450B, Idaho Code

These sections are provided here with a summary explanation of the context in which they appear in chapter 27, title 22, Idaho Code.

Reference: 9-340D, Idaho Code

Section 22-2718, Idaho Code, setting forth some of the Commission’s duties and authorities, includes a reference to section 9-340D, Idaho Code. This statutory reference is made in regard to the proprietary information provided by users of the “Idaho OnePlan” computer-based conservation planning process, and provides that such information “pursuant to section 9-340D, Idaho Code” is confidential and exempt from disclosure. Here is the full text of the statute:

TITLE 9 EVIDENCE CHAPTER 3 PUBLIC WRITINGS

9-340D. RECORDS EXEMPT FROM DISCLOSURE -- TRADE SECRETS, PRODUCTION RECORDS, APPRAISALS, BIDS, PROPRIETARY INFORMATION.

The following records are exempt from disclosure:

- (1)** Trade secrets including those contained in response to public agency or independent public body corporate and politic requests for proposal, requests for clarification, requests for information and similar requests. "Trade secrets" as used in this section means information, including a formula, pattern, compilation, program, computer program, device, method, technique, process, or unpublished or in progress research that:
 - (a)** Derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by other persons who can obtain economic value from its disclosure or use; and
 - (b)** Is the subject of efforts that are reasonable under the circumstances to maintain its secrecy.
- (2)** Production records, housing production, rental and financing records, sale or purchase records, catch records, mortgage portfolio loan documents, or similar business records of a private concern or enterprise required by law to be submitted to or inspected by a public agency or submitted to or

otherwise obtained by an independent public body corporate and politic. Nothing in this subsection shall limit the use which can be made of such information for regulatory purposes or its admissibility in any enforcement proceeding.

- (3) Records relating to the appraisal of real property, timber or mineral rights prior to its acquisition, sale or lease by a public agency or independent public body corporate and politic.
- (4) Any estimate prepared by a public agency or independent public body corporate and politic that details the cost of a public project until such time as disclosed or bids are opened, or upon award of the contract for construction of the public project.
- (5) Examination, operating or condition reports and all documents relating thereto, prepared by or supplied to any public agency or independent public body corporate and politic responsible for the regulation or supervision of financial institutions including, but not limited to, banks, savings and loan associations, regulated lenders, business and industrial development corporations, credit unions, and insurance companies, or for the regulation or supervision of the issuance of securities.
- (6) Records gathered by a local agency or the Idaho department of commerce, as described in [chapter 47, title 67](#), Idaho Code, for the specific purpose of assisting a person to locate, maintain, invest in, or expand business operations in the state of Idaho.
- (7) Shipping and marketing records of commodity commissions used to evaluate marketing and advertising strategies and the names and addresses of growers and shippers maintained by commodity commissions.
- (8) Financial statements and business information and reports submitted by a legal entity to a port district organized under [title 70](#), Idaho Code, in connection with a business agreement, or with a development proposal or with a financing application for any industrial, manufacturing, or other business activity within a port district.
- (9) Names and addresses of seed companies, seed crop growers, seed crop consignees, locations of seed crop fields, variety name and acreage by variety. Upon the request of the owner of the proprietary variety, this information shall be released to the owner. Provided however, that if a seed crop has been identified as diseased or has been otherwise identified by the Idaho department of agriculture, other state departments of agriculture, or the United States department of agriculture to represent a threat to that particular seed or commercial crop industry or to individual growers, information as to test results, location, acreage involved and disease symptoms of that particular seed crop, for that growing season, shall be available for public inspection and copying. This exemption shall not supersede the provisions of section [22-436](#), Idaho Code, nor shall this exemption apply to information regarding specific property locations subject to an open burning of crop residue pursuant to section [39-114](#), Idaho Code, names of persons responsible for the open burn, acreage and crop type to be burned, and time frames for burning.
- (10) Information obtained from books, records and accounts required in [chapter 47, title 22](#), Idaho Code, to be maintained by the Idaho oilseed commission and pertaining to the individual production records of oilseed growers.

- (11) Records of any risk retention or self-insurance program prepared in anticipation of litigation or for analysis of or settlement of potential or actual money damage claims against a public entity and its employees or against the industrial special indemnity fund except as otherwise discoverable under the Idaho or federal rules of civil procedure. These records shall include, but are not limited to, claims evaluations, investigatory records, computerized reports of losses, case reserves, internal documents and correspondence relating thereto. At the time any claim is concluded, only statistical data and actual amounts paid in settlement shall be deemed a public record unless otherwise ordered to be sealed by a court of competent jurisdiction. Provided however, nothing in this subsection is intended to limit the attorney client privilege or attorney work product privilege otherwise available to any public agency or independent public body corporate and politic.
- (12) Records of laboratory test results provided by or retained by the Idaho food quality assurance laboratory. Nothing in this subsection shall limit the use which can be made, or availability of such information if used, for regulatory purposes or its admissibility in any enforcement proceeding.
- (13) Reports required to be filed under [chapter 13, title 62](#), Idaho Code, identifying electrical or natural or manufactured gas consumption data for an individual customer or account.
- (14) Voluntarily prepared environmental audits, and voluntary disclosures of information submitted on or before December 31, 1997, to an environmental agency as defined in section [9-803](#), Idaho Code, which are claimed to be confidential business information.
- (15) Computer programs developed or purchased by or for any public agency or independent public body corporate and politic for its own use. As used in this subsection, "computer program" means a series of instructions or statements which permit the functioning of a computer system in a manner designed to provide storage, retrieval and manipulation of data from the computer system, and any associated documentation and source material that explain how to operate the computer program. Computer program does not include:
 - (a) The original data including, but not limited to, numbers, text, voice, graphics and images;
 - (b) Analysis, compilation and other manipulated forms of the original data produced by use of the program; or
 - (c) The mathematical or statistical formulas that would be used if the manipulated forms of the original data were to be produced manually.
- (16) Active investigative records and trademark usage audits of the Idaho potato commission specifically relating to the enforcement of [chapter 12, title 22](#), Idaho Code, until the commencement of formal proceedings as provided by rules of the commission; purchase and sales information submitted to the Idaho potato commission during a trademark usage audit, and investigation or enforcement proceedings. Inactive investigatory records shall be disclosed unless the disclosure would violate the standards set forth in subsections (1)(a) through (f) of section [9-335](#), Idaho Code. Nothing in this subsection shall limit the use which can be made, or availability of such information if used, for regulatory purposes or its admissibility in any enforcement proceeding.

- (17) All records copied or obtained by the director of the department of agriculture or his designee as a result of an inspection pursuant to section [25-3806](#), Idaho Code, except:
- (a) Records otherwise deemed to be public records not exempt from disclosure pursuant to this chapter; and
 - (b) Inspection reports, determinations of compliance or noncompliance and all other records created by the director or his designee pursuant to section [25-3806](#), Idaho Code.
- (18) All data and information collected by the division of animal industries or the state brand board pursuant to the provisions of section [25-207B](#), Idaho Code, or rules promulgated thereunder.
- (19) Records disclosed to a county official by the state tax commission pursuant to subsection (4)(c) of section [63-3029B](#), Idaho Code.
- (20) Records, data, information and materials collected, developed, generated, ascertained or discovered during the course of academic research at public institutions of higher education if the disclosure of such could reasonably affect the conduct or outcome of the research, or the ability of the public institution of higher education to patent or copyright the research or protect intellectual property.
- (21) Records, data, information and materials collected or utilized during the course of academic research at public institutions of higher education provided by any person or entity other than the public institution of higher education or a public agency.
- (22) The exemptions from disclosure provided in subsections (20) and (21) of this section shall apply only until the academic research is publicly released, copyrighted or patented, or until the academic research is completed or terminated. At such time, the records, data, information, and materials shall be subject to public disclosure unless: (a) another exemption in this chapter applies; (b) such information was provided to the institution subject to a written agreement of confidentiality; or (c) public disclosure would pose a danger to persons or property.
- (23) The exemptions from disclosure provided in subsections (20) and (21) of this section do not include basic information about a particular research project that is otherwise subject to public disclosure, such as the nature of the academic research, the name of the researcher, and the amount and source of the funding provided for the project.
- (24) Records of a county assessor containing information showing the income and expenses of a taxpayer, which information was provided to the assessor by the taxpayer to permit the assessor to determine the value of property of the taxpayer.
- (25) Results of laboratory tests which have no known adverse impacts to human health conducted by the Idaho state department of agriculture animal health laboratory, related to diagnosis of animal diseases of individual animals or herds, on samples submitted by veterinarians or animal owners unless:

- (a) The laboratory test results indicate the presence of a state or federally reportable or regulated disease in animals;
 - (b) The release of the test results is required by state or federal law; or
 - (c) The test result is identified as representing a threat to animal or human health or to the livestock industry by the Idaho state department of agriculture or the United States department of agriculture. Nothing in this subsection shall limit the use which can be made, or availability of such information if used, for regulatory purposes or its admissibility in any enforcement proceeding, or the duty of any person to report contagious or infectious diseases as required by state or federal law.
- (26) Results of laboratory tests conducted by the Idaho state department of agriculture seed laboratory on samples submitted by seed producers or seed companies. Nothing in this subsection shall limit the use which can be made, or availability of such information pursuant to the provisions of subsections (9) and (10) of section [22-418](#), Idaho Code.
- (27) For policies that are owned by private persons, and not by a public agency of the state of Idaho, records of policies, endorsements, affidavits and any records that discuss policies, endorsements and affidavits that may be required to be filed with or by a surplus line association pursuant to [chapter 12, title 41](#), Idaho Code.
- (28) Individual financial statements of a postsecondary educational institution or a proprietary school submitted to the state board of education, its director or a representative thereof, for the purpose of registering the postsecondary educational institution or proprietary school pursuant to section [33-2402](#) or [33-2403](#), Idaho Code, or provided pursuant to an administrative rule of the board adopted pursuant to such sections.

References: 34-104 and 34-106, Idaho Code

Section 22-1717(20) defines “qualified elector” to mean “any person who is qualified to vote pursuant to the requirements of section 34-104, Idaho Code.” The term “qualified elector” appears several times in soil conservation district law, (as does section 34-106, Idaho Code) in reference to district related elections, including the election of supervisors. Additionally, the term “qualified elector” and section 34-106, Idaho Code appear in section 22-2719 (Creation of Soil Conservation Districts), section 22-2721 (Election, Appointment, Qualifications and Tenure of Supervisors), and section 22-2725 (Discontinuance of Districts). Here is the full text of the statute defining the term “qualified elector,” and section 34-106, Idaho Code, which sets forth certain limitations on elections:

**TITLE 34
ELECTIONS
CHAPTER 1
DEFINITIONS**

34-104. "QUALIFIED ELECTOR" DEFINED.

"Qualified elector" means any person who is eighteen (18) years of age, is a United States citizen and who has resided in this state and in the county at least thirty (30) days next preceding the election at which he desires to vote, and who is registered as required by law.

34-106. LIMITATION UPON ELECTIONS.

On and after January 1, 2011, notwithstanding any other provisions of the law to the contrary, there shall be no more than two (2) elections conducted in any county in any calendar year, except as provided in this section, and except that elections to fill vacancies in the United States house of representatives shall be held as provided in the governor's proclamation.

- (1) The dates on which elections may be conducted are:
 - (a) The third Tuesday in May of each year; and
 - (b) The Tuesday following the first Monday in November of each year.
 - (c) In addition to the elections specified in paragraphs (a) and (b) of this subsection (1), an emergency election may be called upon motion of the governing board of a political subdivision. An emergency exists when there is a great public calamity, such as an extraordinary fire, flood, storm, epidemic, or other disaster, or if it is necessary to do emergency work to prepare for a national or local defense, or it is necessary to do emergency work to safeguard life, health or property. Such a special election, if conducted by the county clerk, shall be conducted at the expense of the political subdivision submitting the question.
- (2) Candidates for office elected in May shall take office on the date specified in the certificate of election but not more than sixty (60) days following the election.
- (3) Candidates for office elected in November shall take office as provided in the constitution, or on January 1, next succeeding the November election.
- (4) The governing board of each political subdivision subject to the provisions of this section, which, prior to January 1, 2011, conducted an election for members of that governing board on a date other than a date permitted in subsection (1) of this section, shall establish as the election date for that political subdivision the date authorized in subsection (1) of this section which falls nearest the date on which elections were previously conducted, unless another date is established by law.
- (5) The secretary of state is authorized to provide such assistance as necessary, and to prescribe any needed rules or interpretations for the conduct of election authorized under the provisions of this

section.

- (6) Water districts governed by [chapter 6, title 42](#), Idaho Code, are exempt from the provisions of this section.
- (7) Community colleges governed by [chapter 21, title 33](#), Idaho Code, and school districts are subject to the limitations specified in subsection (1) of this section, except that school districts may also hold an election on the second Tuesday in March of each year and on the last Tuesday in August of each year on bonded indebtedness and property tax levy questions.
- (8) Initiative, referendum, recall, bond, levy and any other ballot question elections conducted by any political subdivision shall be held on the nearest date authorized in subsections (1) and (7) of this section which falls more than forty-five (45) days after the clerk of the political subdivision orders that such election shall be held, unless otherwise provided by law.
- (9) Recall elections may be held on a different date as authorized in subsections (1) and (7), and on the second Tuesday of March and the last Tuesday of August, as determined by the county clerk after receipt of necessary petitions.
- (10) Irrigation districts governed by [title 43](#), Idaho Code, are subject to the limitations specified in subsection (1) of this section, except that irrigation districts may also hold an election on the first Tuesday in February of each year and on the first Tuesday in August of each year on questions required to be voted upon by [title 43](#), Idaho Code.

Reference: 39-3602, Idaho Code

Sections 22-2717(7) and -2717(26) Idaho Code reference the definition of “designated agency” and “TMDLs” (Total Maximum Daily Loads) set forth in section 39-3602, Idaho Code. These terms do not actually appear anywhere else in soil conservation district law; however, both terms are mentioned throughout chapter 36, title 39, Idaho Code relating to water quality. Essentially, the purpose of these references is to confirm that the SWC is the designated state agency for agriculture and grazing activities as they pertain to the TMDL process for achieving water quality standards.

Also of note in a separate portion of title 39 (section 39-3601, Idaho Code) is the following paraphrased excerpt, “It is hereby declared to be the policy of the state of Idaho...to provide financial and technical assistance to municipalities, soil conservation districts and other agencies in the control of water pollution.” Here is the portion of text from the statute defining the terms “designated agency” and “total maximum daily load:”

**TITLE 39
HEALTH AND SAFETY
CHAPTER 36
WATER QUALITY**

39-3602. DEFINITIONS.

Whenever used or referred to in this chapter, unless a different meaning clearly appears from the context, the following terms shall have the following meanings:

- (7) "Designated agency" means the department of lands for timber harvest activities, for oil and gas exploration and development and for mining activities; the soil and water conservation commission for grazing activities and for agricultural activities; the transportation department for public road construction; the department of agriculture for aquaculture; and the department of environmental quality for all other activities.
- (30) "Total maximum daily load (TMDL)" means a plan for a water body not fully supporting designated beneficial uses and includes the sum of the individual wasteload allocations for point sources, load allocations for nonpoint sources, and natural background levels of the pollutant impacting the water body. Pollutant allocations established through TMDLs shall be at a level necessary to implement the applicable water quality standards for the identified pollutants with seasonal variations and a margin of safety to account for uncertainty concerning the relationship between the pollutant loading and water quality standards.

Reference: 39-3627, Idaho Code

Section 22-2735, Idaho Code references section 39-3627, Idaho Code. This section clarifies the role of the SWC as the responsible state agency for payments and administration of previous grant agreements under section 39-3627, Idaho Code. Here is the full text of the statute:

**TITLE 39
HEALTH AND SAFETY
CHAPTER 36
WATER QUALITY**

39-3627. PAYMENTS BY STATE BOARD OF ENVIRONMENTAL QUALITY -- CONTRACTS WITH MUNICIPALITIES AND COMMUNITY AND NONPROFIT NON-COMMUNITY PUBLIC WATER SYSTEMS -- RULES -- APPROVAL OF ATTORNEY GENERAL -- AUDIT OF PAYMENTS.

- (1) The Idaho board of environmental quality may make payments not to exceed ninety percent (90%) of the estimated reasonable cost of an eligible construction project funded by a grant. Payments may be made which are equal to one hundred percent (100%) of the estimated reasonable cost of an eligible construction project funded by a loan.
- (2) The Idaho board of environmental quality may, in the name of the state of Idaho, enter into contracts

with municipalities and community and nonprofit non-community public water systems and any such municipality and community and nonprofit non-community public water system may enter into a contract with the Idaho board of environmental quality, concerning eligible construction projects. Any such contract may include such provisions as may be agreed upon by the parties thereto, and shall include, in substance, the following provisions:

- (a) An estimate of the reasonable cost of the project as determined by the Idaho board of environmental quality.
- (b) An agreement by the municipality or community and nonprofit non-community public drinking water system, binding for the actual service life of the sewage treatment works or the actual service life of the community and nonprofit non-community public drinking water system:
 - (i) To proceed expeditiously with, and complete, the project in accordance with plans approved pursuant to section [39-118](#), Idaho Code.
 - (ii) To commence operation of the sewage treatment works or community and nonprofit non-community public drinking water system on completion of the project, and not to discontinue operation or dispose of the sewage treatment works or community and nonprofit non-community public drinking water system without the approval of the board of environmental quality.
 - (iii) To operate and maintain the sewage treatment works or community and nonprofit non-community public drinking water system in accordance with applicable provisions and rules of the board.
 - (iv) To make available on an equitable basis the services of the sewage treatment works or community and nonprofit non-community public drinking water system to the residents and commercial and industrial establishments of areas it was designed to serve.
 - (v) To provide for the payment of the municipality's share or the community and nonprofit non-community public drinking water system's share of the cost of the project when the project is built using grant funds.
 - (vi) To develop and to secure the approval of the department of plans for the operation and maintenance of the sewage treatment works or community and nonprofit non-community public drinking water system; and of plans and programs for the recovery of the capital costs and operating expenses of the works or system.
 - (vii) To allow the board to make loans of up to one hundred percent (100%) and supplemental grants based upon financial capability to a municipality for the estimated reasonable cost of an eligible project, which may include treatment of nondomestic wastewater.
 - (viii) To provide for the accumulation of funds through the use of taxing powers, through charges made for services, through revenue bonds, or otherwise, for the purposes of: (1) capital replacement, (2) future improvement, betterment, and extension of such works occasioned by increased wastewater loadings on the works, and (3) establishing a fund dedicated solely to repayment of principal and interest of loans made subsequent to this chapter.
 - (ix) To commence annual principal and interest payments not later than one (1) year from the date construction is completed and to provide for full amortization of loans not later

than twenty (20) years from the date project construction is completed.

- (c) The terms under which the Idaho board of environmental quality may unilaterally terminate the contract and/or seek repayment from the municipality or community and nonprofit non-community public drinking water system of sums already paid pursuant to the contract for noncompliance by the municipality with the terms and conditions of the contract and the provisions of this chapter.
- (3) The board of environmental quality may, in the name of the state of Idaho, enter into loan contracts with applicants for the implementation of nonpoint source pollution control programs. To be eligible for a loan the project proposed by an applicant must be consistent with the state nonpoint source management plan. Up to twenty percent (20%) of the total state revolving loan fund may be used for nonpoint source pollution control projects which demonstrate a benefit/nexus to a municipality.
- (4) The board may adopt rules necessary for the making and enforcing of contracts hereunder and establishing procedures to be followed in applying for state construction grants or loans or training grants herein authorized as shall be necessary for the effective administration of the grants and loans program.
- (5) All contracts entered into pursuant to this section shall be subject to approval by the attorney general as to form. All payments by the state pursuant to such contracts shall be made after audit and upon warrant as provided by law on vouchers approved by the director.

Reference: 59-509(h), Idaho Code

Section 22-2718, Idaho Code references section 59-509(h), Idaho Code, which establishes the allowable compensation for the chairman and members of the SWC, and provides reference to a separate state statute (67-2008, Idaho Code) regarding expense allowances. Although the allowable compensation provided in 59-509(h), Idaho Code does not pertain to district supervisors, soil conservation district law clearly states that supervisors "...shall be entitled to expenses, including travel expense, necessarily incurred in the discharge of duties." Here is the text from 59-509(h), Idaho Code and the full text from section 67-2008, Idaho Code.

**TITLE 59
PUBLIC OFFICERS IN GENERAL
CHAPTER 5
SALARIES OF OFFICERS**

**59-509. HONORARIUMS OR COMPENSATION FOR MEMBERS OF BOARDS,
COMMISSIONS AND COUNCILS.**

The members of part-time boards, commissions or councils shall receive for each day spent in the actual performance of duties, an honorarium, compensation, or expenses, as provided in the following schedule:

h) Members shall receive the sum of fifty dollars (\$50.00) per day, and shall be reimbursed for actual and necessary expenses, subject to the limits provided in section [67-2008](#), Idaho Code.

TITLE 67
STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 20
STATE BOARD OF EXAMINERS

67-2008. DETERMINATION OF RATE OF ALLOWANCE.

- (1)** At its first meeting after the effective date of this act, and thereafter as it shall deem appropriate, the board of examiners shall by regulation fix a rate of allowance for per diem subsistence for officers, agents and all other employees of the state who are absent from their post of duty on official business, which shall be effective for the year in which such allowance is fixed, and shall fix a rate of allowance for mileage for official travel executed by privately owned means of conveyance, which rate of allowance shall be effective for the year in which it is fixed; provided, however, that the board shall fix no rate of per diem allowance which is higher than:
 - (a)** Actual lodgings (maximum to be set by board of examiners) and meal allowance which is no higher than allowed under the Internal Revenue Code for travel within the state; and
 - (b)** Actual lodgings (maximum to be set by board of examiners) and meal allowance which is no higher than allowed under the Internal Revenue Code without the state; and
 - (c)** A rate of mileage allowance which is no higher than the standard mileage rate for the business use of an automobile allowed under the Internal Revenue Code for income tax purposes; and
 - (d)** The mileage allowance for private aircraft travel shall be set by the board and shall be no higher than that allowed for automobile travel, calculated as if the travel had been by highway route.
- (2)** In fixing rates of allowance under this act, the board shall consider the prevailing cost of executing such travel, generally prevailing economic conditions, and the rates of allowance made applicable to similar travel by the federal government and private employers within the state.
- (3)** For a period where employees are to be absent from their post on official business for less than twenty-four (24) hours the board's regulations shall provide for partial days' subsistence rates.

Reference: 67-450B, Idaho Code

The reference to section 67-450B, Idaho Code is found in soil conservation district law, section 22-2721(11), Idaho Code. Section 67-450B, Idaho Code sets forth the minimum state requirements related to independent financial audits of soil conservation districts. Here is the full text of the statute:

TITLE 67
STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 4
LEGISLATURE

67-450B. INDEPENDENT FINANCIAL AUDITS OF LOCAL GOVERNMENTAL ENTITIES -- FILING REQUIREMENTS.

(1) The requirements set forth in this section are minimum audit requirements for all local governmental entities, and include, without limitation, all cities, counties, authorities and districts organized as separate legal and reporting entities under Idaho law, and include the councils, commissions and boards as appointed or elected and charged with fiscal management responsibilities of the local governmental entity.

Audits under these requirements are to be performed by independent auditors in accordance with generally accepted governmental auditing standards, as defined by the United States general accounting office. The auditor shall be employed on written contract.

The entity's governing body shall be required to include in its annual budget all necessary expenses for carrying out the provisions of this section.

The entity shall file one (1) copy of each completed audit report with the legislative services office within nine (9) months after the end of the audit period.

(2) The minimum requirements for any audit performed under the provisions of this section are:

(a) The governing body of a local governmental entity whose annual expenditures from all sources exceed two hundred fifty thousand dollars (\$250,000) shall cause a full and complete audit of its financial statements to be made each fiscal year.

(b) The governing body of a local governmental entity whose annual expenditures from all sources exceed one hundred thousand dollars (\$100,000), but do not exceed two hundred fifty thousand dollars (\$250,000) shall cause a full and complete audit of its financial statements to be made each fiscal year.

(c) The governing body of a local governmental entity whose annual expenditures from all sources do not exceed one hundred fifty thousand dollars (\$150,000) has no minimum audit requirements under this section.

(d) Federal audit requirements applicable because of expenditure of federal assistance supersede the minimum audit requirements provided in this section.